

Manhattan Beach Unified School District



2024-25 Adopted Budget (Proposed as of June 2024)

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Manhattan Beach Unified School District 2024-25 Adopted Budget

“We need to see more evidence of continued progress on inflation for us to be in a position to think about adjusting policy,”

- Federal Reserve Vice Chair Michael Barr¹

“With the economy operating in low gear, a margin of slack capacity is opening up, and consumers are feeling less flush.”

- Bill Adams, Chief Economist,
Comerica Bank²

Overview

In what has become an unsettling trend, the California school budget adoption process is fraught with uncertainty for the third year in a row.

The state continues grappling with a delayed tax filing deadline that obscured 2022-23 revenue levels well into the 2023-24 fiscal year. When the 2023-24 state budget was enacted, it was based on what turned out to be significantly over-optimistic revenue assumptions. (At the time, the nonpartisan Legislative Analyst’s Office (LAO) opined, “Our analysis suggests that level of revenue is very unlikely — there is less than a one-in-six chance the state can afford the May Revision spending level across the five-year period. This means that, if the Legislature adopts the Governor’s May Revision proposals, the state very likely will face more budget problems over the next few years.”³ – but, despite this, the state moved forward and utilized the Governor’s estimates in adopting its budget.)

When tax revenue finally came in, the numbers were \$25 billion lower than anticipated, resulting in a significant deficit. The LAO and the Governor’s Department of Finance (DOF) have different approaches to calculating the State’s deficit. Still, by either account, the state is working to solve a budget problem of somewhere between \$58 billion and \$68 billion. Despite advice to the contrary from the LAO, the Governor and the Legislature appear to be working towards a 2024-25 budget that avoids cuts to education, with the brunt of the solutions falling on other areas of the budget, including Health and Human Services, Homelessness and Housing, Workforce Development and Climate. Additionally, the budget relies on an unprecedented and potentially unconstitutional “maneuver” proposed by the Governor and a subsequently

¹ “Banks Should Prepare for Continued High Interest Rates, Fed Official Says,” Investopedia, May 21, 2024, <https://www.investopedia.com/us-economy-news-today-may-21-8651718>.

² Lindsay Dunsmuir, “Consumers curb US economic growth in first quarter, inflation cools,” Reuters, May 30, 2024, <https://www.reuters.com/markets/us/us-economic-growth-revised-lower-first-quarter-2024-05-30/>.

³ Gabriel Petek, “The 2023-24 Budget: Multiyear Budget Outlook,” Legislative Analyst’s Office, May 2023, <https://www.lao.ca.gov/reports/2023/4772/Multiyear-Budget-Outlook-052323.pdf>.

negotiated “deal” between the Governor and the California Teachers’ Association, the details of which are still emerging.

In accordance with its longstanding practice, the District has built its budget based on assumptions recommended by the Los Angeles County Office of Education (LACOE), which align with the Governor’s May Revision. It seems likely that, generally, assumptions for 2024-25 will hold true in the enacted budget; however, significant uncertainties related to the subsequent two fiscal years increase the potential for significant changes to the Multi-Year Projection (MYP).

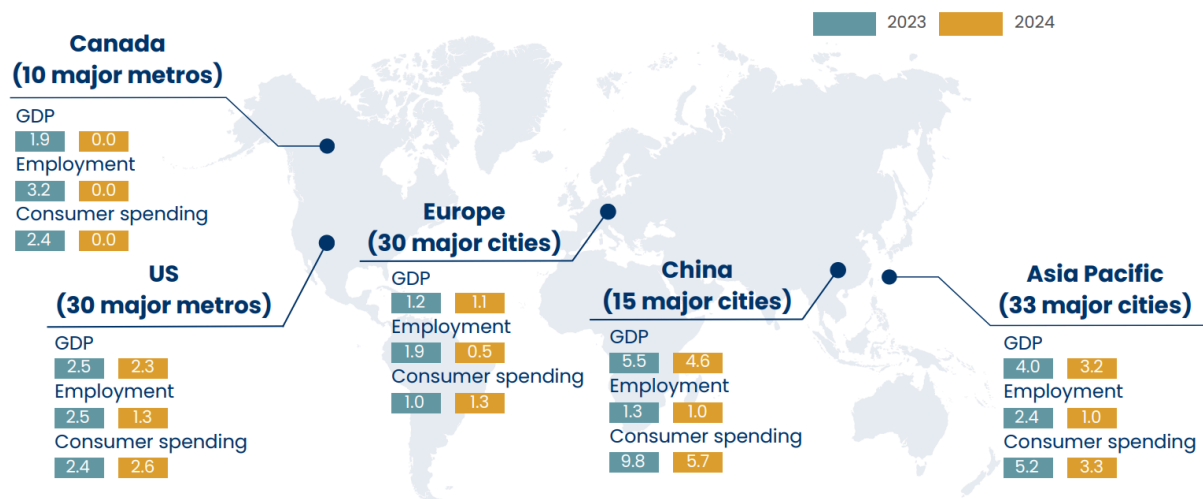
Amid this backdrop, and with an understanding that a 45-Day Budget Revision may be required by law if there are material changes to revenue or expense related to the enacted budget, the District presents its proposed 2024-25 Adopted Budget.

Economic Indicators

Although economists are no longer talking about a recessionary outlook, they do describe economic growth in 2023 as “subdued” and look forward to even slower growth in 2024. These projections hold true on both a global and local level. Globally, Oxford Economics observes, “Following a year of subdued global growth in 2023, we think a further softening of economic conditions is likely this year. Inevitably, this is reflected in the outlook for many of the world’s major cities.”⁴

On most measures, city growth rates will slow in 2024

Annual Percentage Change (%)



Source: Oxford Economics

⁴ Key Themes Driving Location Decisions in 2024,” Oxford Economics, February 22, 2024, <https://www.oxfordeconomics.com/resource/infographic-key-themes-driving-location-decisioning-in-2024/>.

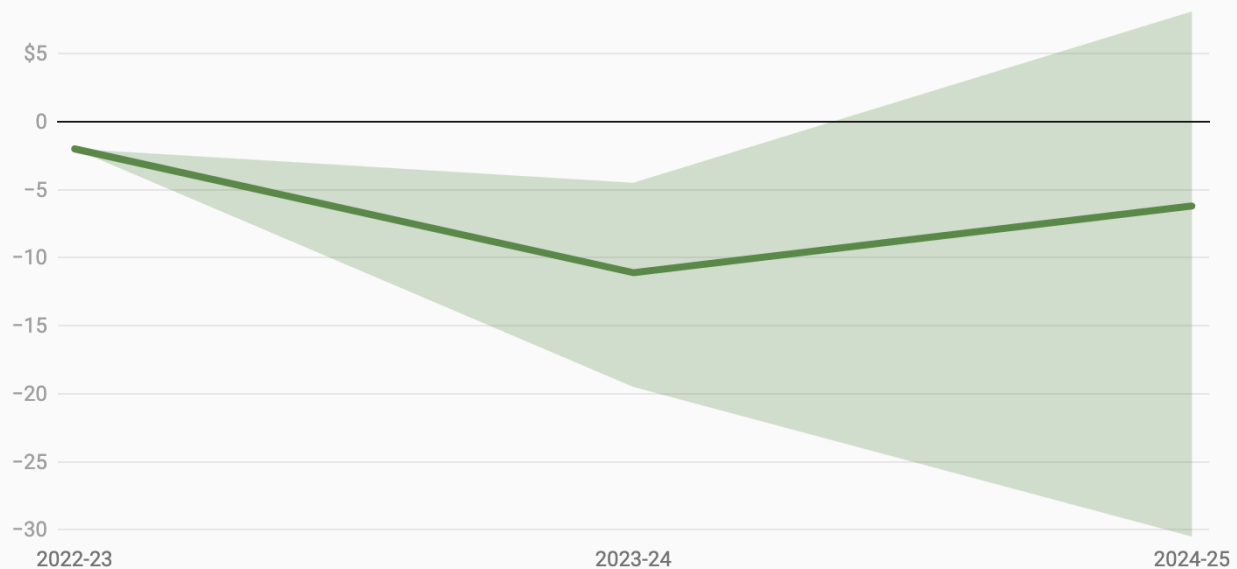
For the US, the Conference Board summarizes the current situation as follows:

Real retail sales growth is in retreat and consumer confidence has fallen for several months. Gains in real disposable personal income growth are softening, pandemic savings have been exhausted, and household debt is increasing rapidly. Consumers are spending more of their income to service debt and auto loan and credit card delinquencies are rising quickly. Thus, we forecast that overall consumer spending growth will continue to slow in Q2 and Q3 2024 as households struggle to find a new equilibrium between income, debt, savings, and spending.⁵

In California, Governor Newsom continues to be very positive about the state of the economy. He says that the state “continues to punch above its weight, overperforming all but a handful of the largest countries in the world,” and describes California as “the 5th largest economy in the world for the seventh consecutive year.”⁶ Despite this, he does acknowledge a budget problem that needs to be addressed and proposes a budget that includes significant expenditure contraction to address this. The LAO, however, continues to assert that the Governor’s projections overestimate future revenues, as illustrated by the graph below, where the black line indicates the baseline of the Governor’s forecast, the green line indicates the LAO’s main forecast, and the green shaded area indicates the LAO’s range of likely possibilities.⁷

How Much Could Revenues Differ From Governor's Budget Projections?

LAO Forecast Minus Governor's Budget (In Billions)



⁵ “The Conference Board Economic Forecast for the US Economy,” The Conference Board, May 16, 2024, <https://www.conference-board.org/research/us-forecast>.

⁶ California Remains the World’s 5th Largest Economy,” Governor Gavin Newsom, April 16, 2024, <https://www.gov.ca.gov/2024/04/16/california-remains-the-worlds-5th-largest-economy/>.

⁷ Brian Uhler, et. al., “Updated ‘Big Three’ Revenue Outlook,” Legislative Analyst’s Office, May 2, 2024, <https://lao.ca.gov/LAOEconTax/Article/Detail/777>.

California's Budget

California's budget cycle has been unusual this year. Typically, the Governor releases his budget proposal in January, stakeholders including the LAO, legislators, and constituents weigh in, the Governor releases a revised budget proposal in May, a final round of budget negotiations with the Legislature takes place, and a final budget is enacted by the end of June. That general process is taking place this year, but, both in January and in May, the Governor's budget proposals have lacked significant detail, with additional agreements, proposals, letters, and other supplementary information slowly trickling out, making it unusually complicated to understand what is being proposed and what the implications might be for various programs and agencies.

Generally speaking, the Governor and the Legislature have consistently worked this year to protect K-12 Education from reductions and have addressed a large portion of the state's budget challenges through reductions to other agencies:⁸

General Fund Expenditures by Agency

(Dollars in Millions)

	2023-24	2024-25	Change from 2023-24	
			Dollar Change	Percent Change
Legislative, Judicial, Executive	\$12,704	\$7,582	-\$5,122	-40.3%
Business, Consumer Services & Housing	2,868	631	-2,237	-78.0%
Transportation	1,041	554	-487	-46.8%
Natural Resources	11,686	5,410	-6,276	-53.7%
Environmental Protection	2,333	624	-1,709	-73.3%
Health and Human Services	73,622	70,194	-3,428	-4.7%
Corrections and Rehabilitation	15,312	14,174	-1,138	-7.4%
K-12 Education	73,739	76,323	2,584	3.5%
Higher Education	21,635	21,830	195	0.9%
Labor and Workforce Development	1,248	844	-404	-32.4%
Government Operations	4,770	2,540	-2,230	-46.8%
General Government:				
Non-Agency Departments	2,770	1,355	-1,415	-51.1%
Tax Relief/Local Government	595	579	-16	-2.7%
Statewide Expenditures	1,565	-1,666	-3,231	-206.5%
Total	\$225,888	\$200,974	-\$24,914	-11.0%

Note: Numbers may not add due to rounding.

However, in the back-and-forth of the budget development process, there are a number of components that affect schools. Chief among these is the Governor's proposed "maneuver," which has now been modified based on his "deal" with the California Teachers' Association (CTA), details of which continue to emerge.

The Governor's proposed maneuver involved two main components, both of which are unprecedented in California's budgetary history, and both of which hinge on an understanding of California's constitutional Proposition 98 guarantee, approved by voters in 1988. Under Proposition 98, California is required to provide a minimum amount of funding to support K-14

⁸ "Summary Charts," California's 2024-25 May Revision to the Governor's Budget, May 14, 2024, <https://ebudget.ca.gov/2024-25/pdf/Revised/BudgetSummary/SummaryCharts.pdf>.

education. This is referred to as the “minimum guarantee,” which provides either 39% of the state’s General Fund revenues or at least the same amount as the previous year (whichever is larger) to education. The guarantee is adjusted each year and generally grows in proportion with the economy, though it grows more slowly when state revenues grow more slowly than personal income. Importantly, the State can provide schools with funding above the minimum guarantee, and it can suspend Proposition 98 and fund education at an amount lower than the minimum guarantee. Additional funding provided above the minimum guarantee becomes part of the baseline for the subsequent year’s calculations, and any amounts withheld during a Proposition 98 suspension become part of a “maintenance factor.” The maintenance factor is the gap between actual funding and the minimum guarantee, and when revenue growth rebounds, the state restores the maintenance factor, bringing education funding up to the level where it would have been had Proposition 98 not been suspended. (There is no obligation to repay to education the amount it would have received during the years when the maintenance factor was in place.)⁹

Based on actual revenues received (well into the 2023-24 fiscal year), education was funded at \$8.8B above the minimum guarantee in 2022-23. Rather than viewing this as the state having funded schools above the minimum guarantee, Governor Newsom framed this as an “overpayment” and developed an accounting strategy to pull those funds out of Proposition 98 without taking away any of the funds that had already been given to schools. To do this, he proposed framing the \$8.8B as funds that were loaned to education out of future years’ revenue. Under this structure, the state would have loaned itself \$8.8B and then would repay this amount over several years beginning in 2025-26 (presumably using new revenue received as the economy grows). The LAO expressed strong concerns, saying that the maneuver provided an interest-free loan that obscured the budget’s “true condition,” created a “binding obligation that magnifies the structural deficit” and would require additional budget cuts in the future. The LAO also said that the maneuver “sets a problematic precedent” that would “likely create an expectation that the state would continue to use maneuvers like this to pay for spending in the presence of budget deficits,” effectively creating a situation where “the state’s cash position represents the only upper bound to which the state could use a maneuver like this.”¹⁰

Additionally, beyond the implications of the financing structure, the Governor’s maneuver also threatened the basic tenets of Proposition 98 by reframing what had always in the past been viewed as funding education above the minimum guarantee as an “overpayment.” The maneuver proposed reaching back into a prior year and reappropriating funds that had already been distributed and spent, thereby lowering the prior year’s minimum guarantee and, consequently, doing the same thing for the current and all future years. Many in the education committee expressed concerns, agreeing with Rob Manwaring, senior policy and fiscal adviser for the advocacy nonprofit Children Now, who said, “The Administration is trying to illegally exclude the \$8.8 billion that already was spent on schools in 2022-23 when calculating the minimum guarantee for 2023-24. In passing Proposition 98 as a constitutional amendment, voters were clear they wanted to avoid manipulations to suppress spending on schools and

⁹ “Proposition 98 Primer,” Legislative Analyst’s Office, February 2005, https://lao.ca.gov/2005/prop_98_primer/prop_98_primer_020805.htm.

¹⁰ “The Governor’s Proposition 98 Funding Maneuver,” Legislative Analyst’s Office, February 15, 2024, <https://www.lao.ca.gov/Publications/Report/4840>.

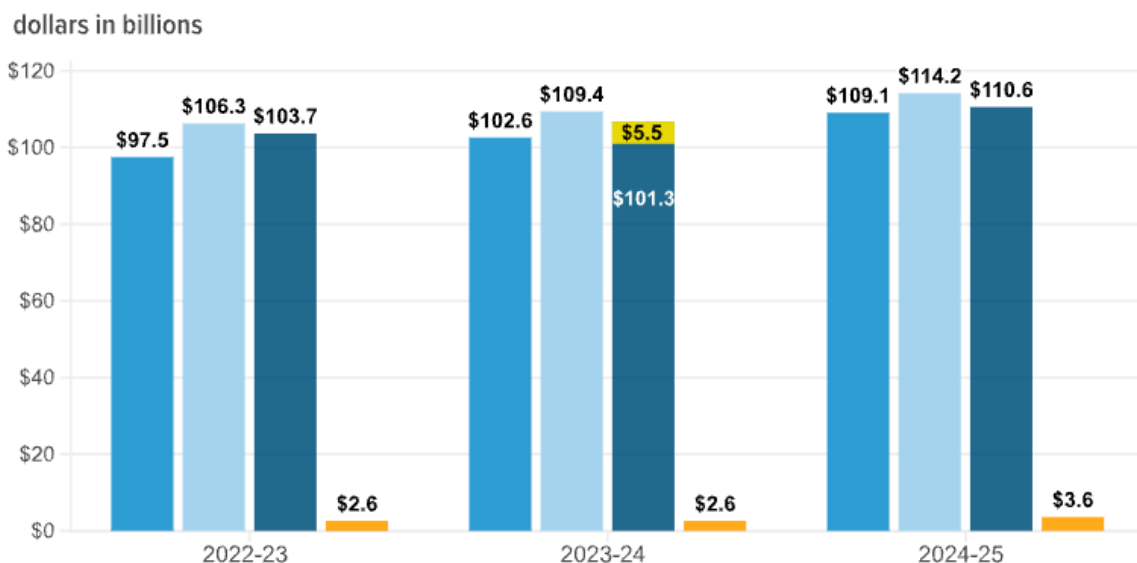
community colleges.”¹¹ Both the California School Boards Association (CSBA) and CTA threatened lawsuits if the maneuver went forward. Nevertheless, the maneuver remained a key part of Governor Newsom’s budget plans until Memorial Day.

Then, on May 27, 2024, the Governor and CTA announced they had negotiated a “deal.” Under the deal, the Governor agreed to include the \$8.8B within the state’s Proposition 98 funding calculations, including \$6.2B in the 2022-23 amount and deferring – and then immediately retiring through a withdrawal from the Proposition 98 reserve – the additional \$2.6B to the 23-24 fiscal year. The deal also includes two additional deferrals: a \$1.3B deferral from 2023-24 to 2024-25, which will also be immediately retired, and a \$2.4B deferral from June 2024 to July 2024. Enactment of the deal will require legislative support and a suspension of Proposition 98. Essentially, the deal preserves the 2022-23 funding within the Proposition 98 guarantee, permitting a Proposition 98 suspension and the establishment of a maintenance factor in order to address the current budget problem. As President of Capitol Advisors Kevin Gordon observed, “They arrived at a solution that gives the Governor and Legislature near-term budget flexibility while abiding by the state’s constitutional provisions related to minimum funding for schools”¹²

Final agreement for Proposition 98 funding covering 2022-23 to 2024-25

Negotiated deal raises funding but requires some delayed payments with Prop. 98 suspension in 2023-24

● May Revision ● CTA Estimate ● Compromise ● To be suspended ● Difference between CTA and Compromise



Source: California Department of Finance, California Teachers Association
Chart by Yuxuan Xie

EdSource

¹¹ John Fensterwald, “Teachers, school boards threaten to sue over Gov. Newsom’s fix for revenue shortfall,” EdSource, May 18, 2024, <https://edsources.org/2024/teachers-school-boards-threaten-to-sue-over-gov-newsoms-fix-for-revenue-shortfall/712232>.

¹² John Fensterwald, “Gov. Newsom, school groups settle funding fight, with some more money coming as IOUs,” EdSource, May 29, 2024, <https://edsources.org/2024/gov-newsom-school-groups-settle-funding-fight-with-some-more-money-coming-as-iou/712860>.

There are some caveats to the deal, the details of which remain unclear. Perhaps most significantly, there will be trailer bill language that will change the Proposition 98 certification process, allowing the state to re-open the Proposition 98 certification window if revenue is lower than anticipated. Very little information about the mechanics of this proposal is available. It could be a clarification of “spike protection” provisions already in law, defining whether and when an “over-appropriation” would be included in the definition of a “spike” (current law allows for the exclusion of revenue from temporary spikes – e.g., due to a large one-time selloff of assets that might lead to a significant increase in capital gains revenue – from Proposition 98 calculations); in the worst case, the language could make the current deal one-time in nature, allowing the state in the future to execute the maneuver that the Governor originally proposed.

In addition, while the deal provides a compromise that appears to protect Proposition 98 and to address the state’s budget problem, its success depends upon the Governor’s revenue projections, which, as noted earlier, the LAO believes are overly optimistic. And, regardless, it maintains the funding mechanism whereby the state borrows from itself and must either realize additional revenue or be prepared to make significant budget cuts in future years to make its loan payments. These payments will, further, require additional revenue beyond that which is already needed to fill in the gaps where one-time funding is currently being used to meet ongoing obligations.

Two days after the Governor and the CTA announced their deal, the Legislature adopted its own budget proposal, kicking off the final phase of budget negotiations, when the Governor and Legislature work to align their separate proposals into one budget that both houses and the Governor can support. However, the Legislative budget proposal was developed prior to the deal and the approved proposal came with a note that legislators will continue to study the deal as they embark on final negotiations. In their first hearings on the topic, both houses of the Legislature noted that “actions including suspensions, deferrals and other changes to align with a final Proposition 98 package would be considered in a future trailer bill.”¹³

The District

The Manhattan Beach Unified School District currently serves approximately 5,900 students from transitional kindergarten through twelfth grade, plus approximately 275 additional preschool students. Students attend school at eight campuses – one preschool, five elementary schools, one middle school, and one high school. MBUSD consistently ranks as one of the highest-performing unified school districts in California, and its schools and programs receive numerous honors. District awards include recognition as a National Green Ribbon district, and school recognitions such as as California Distinguished Schools, National Blue Ribbon Schools, and California Gold Ribbon Schools. The Mira Costa High School drama program has received statewide recognition, and the school is home to a Grammy award-winning music program. Mira Costa’s Model United Nations program is nationally and internationally recognized with multiple national championships in the last seven years. 60% of Mira Costa High School

¹³ Jesse Gabriel. “Subcommittee Report, 2024-2025 Budget,” Assembly Budget Committee, May 29, 2024, <https://abgt.assembly.ca.gov/system/files/2024-05/subcommittee-report-of-the-2024-25-budget.pdf>, and John Laird, et. al., “Subcommittee No. 1 Agenda,” Senate Budget and Fiscal Review Committee, May 30, 2024, https://sbud.senate.ca.gov/system/files/2024-05/may-30-2024-all-depts-open-issues-vote-only-k-12-education_0.pdf.

students participate on at least one athletics team, and the school was named Cal-Hi 2016 Sports D2 School of the Year. 85% of Mira Costa High School graduates attend a 4-year university after high school, including Stanford, Harvard, Yale, Princeton, UCLA, and USC; an additional 10% attend a 2-year college. Last year, 1,559 students took 2,074 AP tests in 31 subjects, with 72% earning a score of 3 or higher. The District is a leader in the implementation of classroom technology and STEM programs, and it has placed significant focus on the social and emotional learning of its students, helping them to strive to find the right balance between school achievement and mental health needs, including stress reduction, adequate sleep, and healthy levels of play time, down time, and family time. In addition, the District has placed increasing focus on Equity, Diversity, Social Justice and Inclusion efforts, and the Board has articulated its commitment to ensuring that every student is welcomed, provided access, and supported in achieving success in the District.

In eight of the last twelve years, one of MBUSD's teachers was named a Los Angeles County Teacher of the Year,¹⁴ and in 2014, 2015, and 2019, respectively, MBUSD teachers Michael Hayden, Maggie Mabery, and Kim Holz were named California Teachers of the Year. In addition to outstanding students and excellent teachers, MBUSD is extremely fortunate to have a high level of parental involvement in its schools and very strong partnerships with community groups such as the Manhattan Beach Education Foundation, PTAs and the PTSA, MBX, the City of Manhattan Beach, Beach Cities Health District, the Manhattan Beach Chamber of Commerce, Chevron, and other local organizations and businesses. These local partnerships have been and continue to be critical in providing the resources to allow MBUSD to continue to offer the outstanding educational programs that it has historically maintained and continues to build upon as it moves forward.

Revenue

Enrollment

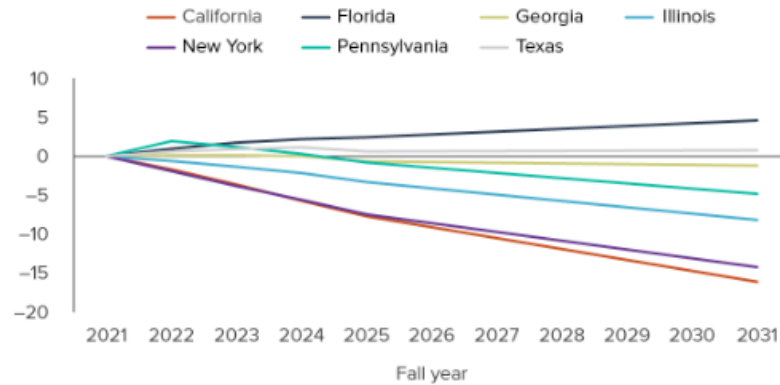
Throughout California, school enrollment grew significantly between 1980 and 2000, rising by over 50% during that time period; over the next 15 years, statewide remained relatively stable at between 6.2 million and 6.3 million students across the state. Beginning in around 2015, statewide enrollment began to decline, a trend that was dramatically exacerbated during the pandemic. Experts project that enrollment declines in California will continue throughout the decade, with California's declines occurring at a steeper rate than in other states. Furthermore, the greatest rate of decline is projected to occur in the Greater Los Angeles area.¹⁵

¹⁴ Bill Fauver (2010-11), Linda Okumura (2011-12), Linda Gesualdi (2012-13), Michael Hayden (2013-14), Maggie Mabery (2014-15), Alissa Opfer (2016-17), Kim Holz (2018-19), Teresa Nielsen (2022-23); in 2019-20 and 2020-21, MBUSD chose not to participate in the Teacher of the Year program in light of pandemic-related impacts experienced by all school employees.

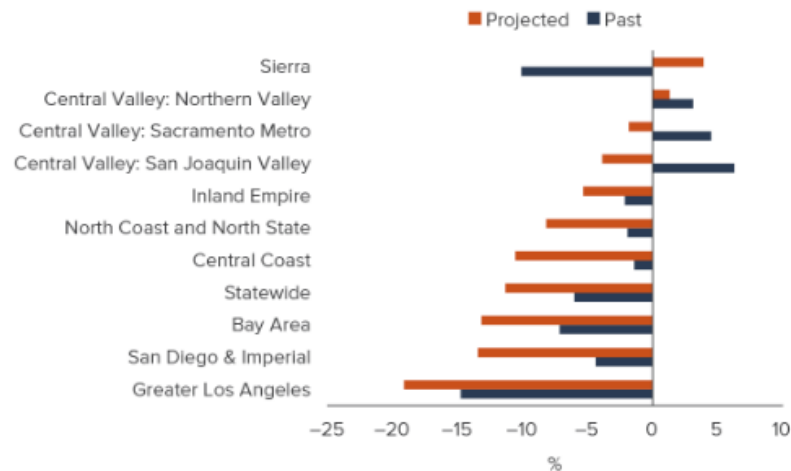
¹⁵ Julien Lafortune and Emmanuel Prunty, "Factors and Future Projections for K-12 Declining Enrollment," Public Policy Institute of California, December 2023, <https://www.ppic.org/publication/factors-and-future-projections-for-k-12-declining-enrollment/#:~:text=Starting%20in%202016%E2%80%939317%2C%20enrollment.20%2C%20prior%20to%20the%20pandemic.>

Enrollment declines in California are projected to be larger than in any other large state by 2030

Change in enrollment, relative to 2021–22 (%)



Enrollment declines are projected in all but two California regions over the next decade



MBUSD’s enrollment has largely mirrored the statewide pattern, with the District experiencing relatively stable enrollment through 2014-15, followed by a slow decline by just over 350 students over a five-year period ending in 2019-20. In 2020-21, during the pandemic and consistent with statewide trends during the same time period, the District experienced a dramatic drop in enrollment by nearly 500 students in less than one year, and enrollment continued to decline in 2021-22. In 2022-23, the District saw an increase in enrollment for the first time since 2016-17, and in 2023-24, the District once again experienced modest growth.

Table 1: Census Day Enrollment 2014-15 to Present

	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2014-15	36	383	455	470	494	496	484	506	567	455	634	657	622	631	6890
2015-16	46	349	411	464	488	500	502	485	511	559	586	627	646	600	6774
2016-17	37	405	402	427	480	489	514	491	478	506	707	584	622	634	6776
2017-18	47	347	430	414	429	474	495	502	469	467	651	698	591	633	6647
2018-19	76	372	363	426	413	438	474	473	495	472	631	648	692	610	6583
2019-20	75	380	399	367	429	417	449	480	466	494	596	633	648	691	6524
2020-21	49	317	344	372	329	393	402	417	466	453	647	577	610	654	6030
2021-22	40	298	341	351	377	335	390	377	417	460	640	629	577	620	5852
2022-23	120	312	306	358	354	386	346	399	372	429	644	645	635	589	5895
2023-24	141	324	320	312	365	367	392	355	405	365	634	641	651	653	5925

In building projections for future years, the District has in the past relied upon a variety of analyses, including a demographic survey conducted during the District’s master planning process, a regression analysis, a cohort survival model, and a weighted model incorporating both the regression analysis and the weighted model. In comparing these projections with actual enrollment numbers, none provided a precisely accurate projection. Still, the weighted average provided the figures closest to actual enrollment, and that is the methodology that the District traditionally used in establishing its enrollment projections. However, as noted above, the pandemic disrupted enrollment trends and patterns, and the District’s traditional model is no longer effective (and is not anticipated to become so for several years).

Accordingly, the District has made adjustments to its enrollment projection models. 2024-25 figures are based on current actual enrollment. Based on recent trends, in subsequent years, the District projects continued growth by 20 students per year in Transitional Kindergarten through 2025-26, as the TK birthdate eligibility window continues to expand. In 1st through 6th grades, the District projects growth of 5-10 students per year, along with growth by 165 students at the 9th grade level; at all other grades, the District projects flat enrollment. The District will continue to monitor enrollment closely to provide updated projections at each reporting period and determine when annual enrollment patterns may have settled into a “new normal.”

Table 2: 2024-25 Adopted Budget Assumptions

	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2024-25*	167	327	340	326	313	367	370	397	365	406	561	636	632	643	5850
2025-26	187	417	337	350	331	318	375	375	397	365	571	561	636	632	5852
2026-27	187	437	427	347	355	336	326	380	375	397	530	571	561	636	5865

*preliminary actual figures at the time of budget adoption

MBUSD continues to conduct outreach to families who disenroll and to conduct active outreach in the local community to provide information about its transitional kindergarten and kindergarten programs in an effort to bolster new student enrollment for 2024-25 and beyond.

Average Daily Attendance

In calculating LCFF revenue, the District must also consider student attendance rates, as LCFF amounts are based not only on enrollment but also on the percentage of days during which students are present at school (or complete work through an Independent Study agreement).

As schools emerged from the pandemic, attendance patterns shifted from pre-pandemic levels, largely due to the fact that students were required to quarantine and could not always complete Independent Study agreements. On a statewide basis, this impact has been significant, with 2021-22 data for unified school districts showing a drop in Average Daily Attendance (ADA) from an average of 94.71% in 2019-20 to a statewide ratio of 89.64% in 2021-22.¹⁶ The state showed some improvement in 2022-23, with an increased attendance percentage for unified school districts of 91.27%.¹⁷ In MBUSD, though the District has seen some decline, the drop in the attendance rate in 2021-22 was not as significant as it was on a statewide basis. However, 2022-23 attendance rates were relatively flat and did not reflect a rebound to pre-pandemic levels, or a rebound that was similar to the rebound seen on a statewide basis.

Table 3: Attendance Rates (ADA-to-Enrollment Ratio) at P-2

	2019-20	2021-22	2022-23	2023-24
Statewide Unified Districts	94.71%	89.64%	91.27%	TBD
MBUSD	97.04%	94.80%	94.81%	96.03%

In the 2023-24 school year, the District made a significant effort to educate families about the importance of regular school attendance, balanced against best practices related to student wellness, and ADA improved by over a full percentage point. This will have a positive impact on funding, though the rates are still not quite as high as they were prior to the pandemic. A thoughtful approach to balancing public health advice, which urges students to stay home when ill, against the State's funding model, which reduces school revenue based on student absences (regardless of the reason for those absences), will continue to be merited in coming years.

LCFF Funding – Base Grant

The Local Control Funding Formula (LCFF) provides a per-pupil “base” grant, a figure which is augmented by additional funding to provide 24:1 class sizes at grades K-3 and to support college and career support at grades 9-12. For the first six years of LCFF implementation, the state provided significant funding increases to schools by enhancing the LCFF base grant through what was called “gap funding” as it worked to bring school funding back to 2008 levels. This goal was largely achieved in 2018-19.¹⁸ However, it is important to understand that in 2008, California was well below the national average in per-pupil spending (ranking 28th in the nation

¹⁶ Dave Heckler and Matt Phillips, “Attendance Rates See Steep Decline,” *Fiscal Report*, School Services of California, August 12, 2022, <https://www.sscal.com/publications/fiscal-reports/attendance-rates-see-steep-decline>.

¹⁷ Wendy McCaskill and Matt Phillips, “Average Daily Attendance Improvement,” *Fiscal Report*, School Services of California, August 31, 2023, <https://www.sscal.com/publications/fiscal-reports/average-daily-attendance-improvement-1>.

¹⁸ When the LCFF was implemented in 2013-14, it included a funding restoration plan that targeted the statutory obligation to education that was intended to restore purchasing power to 2007-08 levels. However, after this plan was put in place, and during the funding restoration period, the state added increases to CalSTRS and CalPERS rates to the mix without adjusting the funding target by the same amount, so when the state achieved “full funding,” education was not provided with the same purchasing power that it had in 2007-08.

in 2007-08 and 34th in the nation in 2008-09)¹⁹, and achieving “full funding” as defined at the time did not address issues of funding inadequacy.

In 2019-20, the state funded the LCFF at the statutory Cost of Living Adjustment (COLA) rate of 3.26% without any enhancement, making it the first year of a true “COLA-only” increase to LCFF and illustrating the discrepancy between COLA-only LCFF increases and “on the natural” cost increases for salary, pensions, health and welfare, and other benefits. For 2020-21, there was no increase to LCFF per-ADA grant amounts, as the state did not fund the 2.31% statutory COLA for that year based on fears of a significant pandemic-induced recession. In 2021-22, the Governor and the Legislature approved a compounded COLA of 5.07%, which included statutory COLA adjustments attributed to fiscal year 2020–21 (2.31%) and fiscal year 2021–22 (1.70%), plus an additional 1% increase in LCFF base grant. In 2022-23, the state provided the statutory COLA of 6.56% and, in addition, invested significant additional revenue into the base grant to begin to address some of the longstanding concerns related to funding inadequacy. The legislature’s de-facto recognition of the underfunding of California’s public schools through this investment marked a significant moment in the history of the LCFF. However, even with this enhanced basic funding, the state did not achieve the best-in-nation funding levels it once enjoyed; in 2022 (the most recent year for which data is available), the top five states in the nation (New York, the District of Columbia, New Jersey, Vermont, and Connecticut) all spent over \$24,000 per pupil, with New York spending \$29,873 per pupil; in that year, California ranked 18th in the nation and spent just over \$17,000 per pupil (a figure that includes all spending, and not just LCFF funding).²⁰ For 2023-24, the state returned to a COLA-only model, reflecting the minimum increase in LCFF funding allowed under the law, and it appears that the state will do the same for 2024-25, resulting in the following LCFF grants:

Table 4: 2024-25 Base Grant

Grade Span	2023-24 Base Grant (per ADA)	Statutory COLA (1.07%)	Augmentation Grant	2024-25 Base Grant
TK-3	\$9,919	\$106	\$1,043	\$11,068
4-6	\$10,069	\$108	\$-0-	\$10,177
7-8	\$10,367	\$111	\$-0-	\$10,478
9-12	\$12,015	\$129	\$316	\$12,459

While the LAO has signaled concern about funding this COLA, indications from both the Governor and the Legislature suggest that the enacted budget will include COLA funding.

LCFF Funding – Supplemental and Concentration Grants

In addition to Base Grant funding, districts also receive Supplemental and Concentration Grants, providing additional funding to support the needs of each district’s English Learner, low-income, and foster youth (referred to as the “unduplicated count,” or the Unduplicated Pupil Percentage, or UPP). Supplemental Grants enhance per-ADA funding by 20% for each student included in

¹⁹ National Center for Education Statistics, “Current expenditure per pupil in average daily attendance in public elementary and secondary schools, by state or jurisdiction: Selected years, 1969-70 through 2018-19,” February 2021, https://nces.ed.gov/programs/digest/d21/tables/dt21_236.70.asp?current=yes.

²⁰ United States Census, “2022 Public Elementary-Secondary Education Finance Data,” April 23, 2024, <https://www.census.gov/data/tables/2022/econ/school-finance/secondary-education-finance.html>.

the UPP; Concentration Grants (only provided when a district's UPP is greater than 55%) provide an additional 65% in per-ADA funding for each student above the 55% threshold for qualifying districts (increased in 2021-22 from the 50% previously enacted in law).

The unduplicated pupil count in MBUSD has hovered near 6% for the past several years:

Table 5: MBUSD Unduplicated Pupil Percentages by Year²¹

Year	UPP
2013-14	3.96%
2014-15	3.01%
2015-16	5.38%
2016-17	4.90%
2017-18	5.68%
2018-19	6.10%
2019-20	5.99%
2020-21	5.73%
2021-22	6.20%
2022-23	5.71%
2023-24	6.90%

MBUSD's exceptionally low unduplicated count compares with a statewide average UPP of 60.46% and a Los Angeles County average UPP of 62.60%. It has the lowest unduplicated count in the County of Los Angeles and the second lowest for a unified district in all of California.

Table 6: 2023-24 Lowest Statewide Unduplicated Counts by District

Rank	County	District	Type	Basic Aid	Parcel Tax	UPP
923	Los Angeles	Hermosa Beach City Elementary	Elementary	N	N	9.38%
924	San Diego	Rancho Santa Fe Elementary	Elementary	Y	N	9.38%
925	Santa Barbara	Ballard Elementary	Elementary	Y	N	9.32%
926	Contra Costa	Acalanes Union High	High School	Y	Y	9.09%
927	Marin	Mill Valley Elementary	Elementary	Y	Y	9.07%
928	San Mateo	Portola Valley Elementary	Elementary	Y	Y	8.64%
929	Los Angeles	La Canada Unified	Unified	N	Y	7.43%
930	Marin	Reed Union Elementary	Elementary	Y	Y	7.10%
931	Contra Costa	Moraga Elementary	Elementary	N	Y	7.06%
932	Contra Costa	Lafayette Elementary	Elementary	N	Y	6.52%
933	Los Angeles	Manhattan Beach Unified	Unified	N	Y	6.31%
934	San Mateo	Cold Spring Elementary	Elementary	Y	N	4.26%
935	Alameda	Piedmont City Unified	Unified	N	Y	4.07%
936	Contra Costa	Orinda Union Elementary	Elementary	N	Y	4.04%
937	San Mateo	Hillsborough City Elementary	Elementary	Y	Y	3.98%
938	Marin	Ross Elementary	Elementary	Y	Y	0.83%

²¹ California Department of Education. "Statewide LCFF Summary Data." February 2024.
<https://www.cde.ca.gov/fg/aa/pa/lcffsumdata.asp>.

Table 7: 2021-22 Selected LA County Unduplicated Counts by District

County Rank	District	Type	Basic Aid	Parcel Tax	UPP
2	Lennox	Elementary	N	Y*	95.87%
16	Inglewood Unified	Unified	N	N	89.62%
19	Hawthorne	Elementary	N	Y*	87.45%
21	Lawndale Elementary	Elementary	N	Y*	84.78%
23	Centinela Valley Union High	High School	N	Y*	82.12%
57	Culver City Unified	Unified	N	Y	41.51%
60	Torrance Unified	Unified	N	N	37.97%
61	Wiseburn Unified	Unified	N	Y*	37.05%
68	Santa Monica-Malibu Unified	Unified	N	Y	29.51%
70	Beverly Hills Unified	Unified	Y	N	24.96%
71	Las Virgenes Unified	Unified	N	Y	23.33%
72	South Pasadena Unified	Unified	N	Y	19.11%
73	Redondo Beach Unified	Unified	N	N	18.39%
74	San Marino Unified	Unified	N	Y	17.48%
75	Palos Verdes Peninsula Unified	Unified	N	Y	13.08%
76	El Segundo Unified	Unified	N	N	12.67%
77	Hermosa Beach City Elementary	Elementary	N	N	9.38%
78	La Canada Unified	Unified	N	Y	7.43%
79	Manhattan Beach Unified	Unified	N	Y	6.31%

*these districts together passed a shared “regional” parcel tax with no sunset date in 2012.

Supplemental grant funding for MBUSD is, therefore, significantly lower than it is for almost all other districts in the state; it is estimated at \$848,582 for 2024-25, based on a 3-year UPP rolling average of 6.52%.

The impact of the UPP on school district funding can be most clearly seen by comparing supplemental and concentration grants that MBUSD would receive if its UPP were comparable to other school districts. Utilizing 2023-24 figures and holding enrollment stable but applying the UPP of the next lowest unified district in the South Bay (El Segundo), the highest unified district in the South Bay (Inglewood), the LA County average, and the California average results in widely varying supplemental and concentration grant amounts, with a high UPP district receiving nearly \$26M more in funding than Manhattan Beach actually receives:

Table 8: Theoretical Supplemental and Concentration Grant Amounts

Comparison	MBUSD ADA	Hypothetical UPP	Supplemental Grant	Concentration Grant	Additional Funding
South Bay USD (high)	5846.45	89.62%	\$11,803,543.32	\$14,818,965.37	\$25,791,440.20
LA County Average	5846.45	62.60%	\$8,244,831.64	\$3,253,152.42	\$10,666,915.57
California Average	5846.45	60.46%	\$7,962,979.57	\$2,337,133.19	\$9,469,044.27
South Bay USD (low)	5846.45	12.67%	\$1,668,722.32	-	\$837,653.82
MBUSD (actual)	5846.45	6.31%	\$831,068.49	-	-

Local Revenue – Measure MB

In June 2018, Manhattan Beach voters passed Measure MB, a local funding measure that provides funding to the District in the amount of \$225 per parcel of land in the City of Manhattan

Beach. There are approximately 13,100 eligible taxable parcels of land in the City, and approximately 16.5% of them are exempted from the tax each year. Based on this, the District has received just under \$2.5 million annually through this tax. In the first year, \$2,391,921 was collected (representing a 96.75% rate of payment). Subsequent years' collections have represented similar rates of payment (ranging from 96.62% to 97.68%), but late payments make up most, if not all, of the difference.

Table 9: MBUSD Measure MB Funding

Year	Total Parcels	Exempt Parcels	Exemption Rate	Potential Revenue	Current Year Tax Revenue	Prior Year Tax Revenue	Total Revenue
2018-19	13,087	2,100	16.05%	\$2,472,075	\$2,391,921	n/a	\$2,391,921
2019-20	13,097	2,164	16.52%	\$2,459,925	\$2,402,853	\$56,815	\$2,459,667
2020-21	13,106	2,157	16.46%	\$2,463,525	\$2,402,020	\$41,420	\$2,443,440
2021-22	13,124	2,139	16.30%	\$2,471,625	\$2,388,137	\$68,826	\$2,456,963
2022-23	13,123	2,162	16.47%	\$2,466,225	\$2,407,003	\$87,275	\$2,494,279
2023-24	13,124	2,131	16.24%	\$2,473,425	\$2,123,312*	\$60,811*	\$2,184,123*

*as of 05/20/2024

The District is utilizing Measure MB funds to support teaching positions that help the District to maintain manageable class sizes, provide programs in math, science, reading, language arts, social studies, art, music and STEM (science, technology, engineering and math), and prepare students for college and careers. There is no COLA on the per-parcel tax amount, so, although the funding has a significant impact, this impact has eroded slightly over the initial six-year assessment period. Funding in 2018-19 supported 27 positions, allowing the District to delay significant expenditure reductions originally planned for that year. Between 2019-20 and 2021-22, Measure MB funds supported between 23 and 24 positions, and, in 2022-23, Measure MB funds supported 20.67 positions. For the 2023-24 fiscal year, the District anticipates that Measure MB funds will support approximately 20.30 positions.

While a citizen-led parcel tax initiative measure did not receive voter approval in June 2022, the voters of Manhattan Beach generously approved a renewal measure in March of 2024, securing these locally controlled funds for another six years, through 2029-30.

Local Revenue – Manhattan Beach Education Foundation

In addition to Measure MB, the District is fortunate to have the Manhattan Beach Education Foundation (MBEF) as a partner. MBEF is an independent fundraising organization that has provided significant funding to the District each year since its inception in 1983 to help to provide “small class sizes, rigorous academics and a breadth of educational experiences from transitional kindergarten through high school.”²² Since 2012-13, this figure has been \$5 million and growing, and by 2020-21, grants to the schools amounted to nearly \$7.5 million. In 2020-21, MBEF’s fundraising levels declined due to a number of pandemic-related factors. As a result, MBEF pledged \$5.3 million in grants to the schools in 2021-22. MBEF’s 2022-23 fundraising

²² Manhattan Beach Education Foundation. “History and Mission.” 2018. Accessed June 13, 2018. <https://mbef.org/about/history/>.

showed significant growth, placing the grant amount at \$6 million, and MBEF sustained this level of grant funding in 2023-24. In 2024-25, the District faces significant budget challenges, as will be discussed below, and MBEF was once again able to increase its fundraising efforts and has pledged an amount of \$7.4M in grants to the schools.

Table 10: MBEF Grants

Year	Grants	Year	Grants
2002-03	\$1.9M	2014-15	\$5.8M
2003-04	\$2.0M	2015-16	\$5.1M
2004-05	\$2.3M	2016-17	\$5.6M
2006-07	\$2.5M	2017-18	\$5.9M
2007-08	\$2.7M	2018-19	\$6.1M
2008-09	\$2.8M	2019-20	\$6.2M
2009-10	\$4.1M	2020-21	\$7.5M
2010-11	\$4.5M	2021-22	\$5.3M
2011-12	\$4.6M	2022-23	\$6.0M
2012-13	\$4.9M	2023-24	\$6.1M
2013-14	\$5.3M	2024-25	\$7.4M

Because MBEF relies on voluntary donations from the parent community each year, it is unclear whether this level of fundraising will be sustainable; as a result, MBEF funding is budgeted at \$6.5M for 2025-26 and 2026-27.

MBEF has established an endowment fund and has grown this fund to hold approximately \$25 million. This enables MBEF to provide ongoing funding that is not dependent solely on annual donations. MBEF's endowment fund provides revenue of over \$1 million per year, which MBEF combines with annual donations to fund its grants to MBUSD schools.

MBEF grants have funded numerous positions and programs over the years, providing staffing to lower class sizes as well as to hire music and elementary physical education teachers, library resource specialists, counselors, science specialists, and staff for a variety of additional programs. MBEF also supports the District's ongoing work in the areas of social inclusion and social emotional learning and is partners with the District in identifying and addressing emerging priorities and needs. During times of budgetary constraint, MBEF grant funding has been shifted to help sustain the core instructional program, diminishing MBEF's capacity to support enrichment programs. Sustained ongoing funding levels to support core District programs would allow MBEF to re-focus on its core work of providing more enrichment and enhancement opportunities to the District.

One-Time Revenue

Throughout the course of the pandemic, the state and federal governments provided school districts with a variety of relief funding packages. These funds, while restricted in allowable uses, had a significant impact on the District's budget and enabled MBUSD to implement a number of programs that helped the District to protect student and staff safety and support students' academic and social-emotional health. These funds include Coronavirus Relief (CRF), Learning Loss Mitigation (LLM), SB-117, Governor's Emergency Education Relief (GEER),

Elementary & Secondary School Emergency Relief Funds (ESSER), LACOE ELC/Health and Human Services (HHS), In Person Instruction (IPI), Expanded Learning Opportunities (ELO), ELO 10% reserve for paraprofessionals (ELO para), and Learning Recovery funding.

In addition, the 2021-22 budget included a number of one-time funding sources for purposes other than pandemic relief. These include the A-G Completion Improvement Grant, the Transitional Kindergarten Planning and Implementation Grant, and the Educator Effectiveness Block Grant, which also have multiple deadlines and reporting requirements.

In 2022-23, the Legislature continued its trend of providing one-time funds that were reminiscent of categorical programs. Of the new funds provided, only the Arts Music and Instructional Materials Discretionary Block Grant (AMIMDBG) did not come with restricted spending requirements. It provided \$3.6 million to the District in an unrestricted grant available for expenditure through 2025-26. The Board-adopted plan for the use of these funds, approved on August 3, 2022, and revised on August 2, 2023, allocates funds to support the adoption of updated textbooks; the purchase of instructional technology subscriptions, licenses, and equipment; professional development focused on content-area framework, standards, curriculum development, assessment, and collaboration; and salary.

The Learning Recovery Emergency Block Grant (LREBG), which allocated funds available for expenditure through the 2027-28 school year, provided funding of just over \$680,000. The Board-adopted plan for these funds was also approved on August 3, 2022, and revised on August 2, 2023, and allocates funds towards providing support for the District's Multi-Tiered Systems of Support (MTSS) by funding key positions supporting the implementation of MTSS structures and practices through the 2024-25 school year.

That the enacted 2024-25 budget is likely to include language placing additional restrictions on the use of the LREBG funds pursuant to a settlement agreement recently reached in *Cayla J. et al. v. State of California*, a lawsuit alleging that the State has not done enough to address pandemic-related learning loss. The settlement requires that districts conduct a needs assessment, utilize any remaining LREBG funds to address identified needs, and include expenditures, research-based rationales, and metrics related to LREBG funding in their LCAP beginning in 2025-26. The District anticipates expending all LREBG funds prior to 2025-26, but it would likely be able to meet the new requirements under the existing plan.

In addition to the AMIMDBG and LREBG funds, the state also provided districts with funds to support the implementation of the new Ethnic Studies requirement and the new Expanded Learning Opportunities Program (ELO). The Ethnic Studies funding is one-time in nature with no expenditure deadline; these funds are in place to assist Districts in developing and implementing the new high school graduation requirement for students in the class of 2030. The ELO implementation funding, provided in 2021-22 and 2022-23, is also one-time, with an expenditure deadline of June 2024. The state's ongoing funding for this program originally had no expenditure deadline, but the enacted budget proposes to implement a two-year expenditure deadline for all funding in an effort to recoup unused funds to try to stabilize funding for lower

UPP districts like MBUSD.²³ The ELO program provides for before and after school and extended school year enrichment programs for students in grades TK through 6 who fall into a District's unduplicated pupil count. (Importantly, based on current rates of expenditure, the District's ELO program will be able to operate within the allocated state funding budget.)

In all, the state has provided 24 new categorical programs since 2019-20. Ten of these, representing nearly \$5.5 million in relief funding, have since been fully expended or retired, and eight additional programs are anticipated to be fully expended at the end of the 2023-24 fiscal year, leaving six funds active in the 2024-25 fiscal year, in addition to the seven previously created ongoing categorical funds that MBUSD participates in. Each remaining fund has specific uses and a specific timeframe for expenditure, and all provide valuable resources to MBUSD. For reference, at the time that the state transitioned to the LCFF, there were approximately 40 categorical funding categories in California; by incorporating these funding streams into the LCFF, the state eliminated the need for a cumbersome, complex, and byzantine accounting and reporting process, as each categorical fund came with its own reporting requirements. At the height of pandemic relief funding, the District was managing 31 categorical funds, prompting concerns about a return to the old system. However, as state resources shrink, these programs are falling away, at least for the present time. The District's remaining new categorical programs are described below:

Table 11: One Time/Categorical Funding Allocations, Expenditures, and Remaining Balances

Categorical Program	Expenditure Deadline	Allocation	Expended as of 6/23	Proj. 23-24 Expenditures	Est. End. Balance
IPI (AB 86)	9/2024	\$2,137,744	\$2,028,826	\$108,918	\$0
ESSER III (ARP)	9/2024	\$792,466	\$467,817	\$324,649	\$0
ESSER III (ARP)	9/2024	\$198,111	\$185,505	\$12,606	\$0
ELOG (AB 86)	9/2024	\$1,771,533	\$1,763,836	\$7,697	\$0
ELOG (ESSER III – AB 86)	9/2024	\$371,562	\$352,861	\$18,701	\$0
ELOG (ESSER III – LLM – AB 86)	9/2024	\$640,510	\$456,515	\$183,995	\$0
ELOG Paraprofessional (AB 86)	9/2024	\$386,712	\$318,202	\$68,511	\$0
ELOP Implementation	6/2024	\$403,176	\$64,862	\$333,314	\$0
A-G Completion	6/2026	\$120,076	\$46,593	\$56,105	\$17,378
Universal Prekindergarten	6/2026	\$141,087	\$5,901	\$63,743	\$71,443
Educator Effectiveness	6/2026	\$1,468,777	\$592,511	\$357,844	\$518,422
AMIMDBG	6/2026	\$3,576,448	\$1,353,208	\$1,212,756	\$1,010,484
LREBG	6/2028	\$682,372	\$0	\$209,803	\$472,569
Ethnic Studies	none	\$63,047	\$0	\$37,794	\$25,253

²³ ELO-P funds are provided at a rate of \$2,750 per UPP ADA for districts with UPPs of 75% or higher; remaining districts receive funding based on the amount of funds remaining from the appropriation in the budget item, after the amount allocated to high UPP districts are distributed. This results in fluctuating revenue for ELO-P programs run by lower UPP districts, making it difficult to maintain a consistent program that meets program requirements. Assemblymember Muratsuchi has proposed a bill (AB 2112) that would require that per-pupil allocations be no less than the amount received in the 2022-23 fiscal year.

Proposition 28

In November 2022, voters passed Proposition 28, an initiative designed to provide new and ongoing funding for arts education in TK-12 schools. The measure guarantees that 1% of the prior year's Proposition 98 guarantee will be transferred out of the state's General Fund and into the next year's Proposition 98 guarantee for this purpose. Funds must be used to support education in dance, media arts, music, theater, and visual arts and are allocated by school site. They must be used to supplement and cannot supplant existing programs, and 80% of funds must be used to support personnel. The remaining 20% can be used for professional development, materials and supplies, curriculum, and partnership programs. No more than 1% can be used for administrative costs.

MBUSD's 2023-24 allocation is \$676,522. While the majority of these funds were not utilized as expenditure requirements were still emerging, the District did use some 2023-24 funds to expand music course offerings at Manhattan Beach Middle School and Mira Costa High School, drama course offerings at Mira Costa High School, supplies, professional development, and program support from the District's Visual and Performing Arts (VAPA) Teacher on Special Assignment (TOSA).

The 2024-25 allocation will be estimated in July 2024, updated in February 2025, and certified in June 2025 but is estimated to be similar to the 2023-24 allocation. Utilizing carry over and new funds, the District will expand its 50% music teaching position supporting elementary music instruction in first and second grades to a full-time position, create a new full-time musical theater position to support elementary VAPA instruction in Transitional Kindergarten and Kindergarten, and continue to offer additional class sections and course offerings in VAPA at the middle and high school levels where student enrollment requests merit such growth. In addition, the District will purchase supplies and materials and provide training and support to help to establish new program and course offerings; much of this will be on a one-time basis.

Other Revenue Sources

In addition to revenue described above, the District anticipates receiving ongoing local revenue from its Shared Use Agreement with the City of Manhattan Beach. This agreement has been in place since 2013-14 and was amended and restated in 2022-23 to support a ten-year term extension through the 2032-2033 school year. For 2023-24, the District will receive \$895,000 through this agreement, with subsequent years' revenue increasing based on annual changes to the CPI-U.

In addition, the City of Manhattan Beach has recently approved a contribution of \$250,000 from their Community Improvement Program (CIP) fund in each of the 2023-24 and 2024-25 fiscal years in order to support shared CIP projects. These funds will be utilized to improve shared facilities for softball, baseball, and tennis at Mira Costa High School by offsetting some of the cost to install safety netting around the softball and baseball fields (to prevent fly balls from intruding onto active tennis courts as well as neighboring streets and residences) and to rebuild deteriorating retaining walls and fencing around the tennis courts.

Local funds are also generated by school community booster groups and other organizations, collectively referred to as "Fund 06." These groups support school and District programs and

identify projects throughout each fiscal year. These projects are one-time in nature and cannot be anticipated prior to each year, so revenue and expense are not built into the Adopted Budget. However, throughout the year each year, the District's revenue and expense grow in corresponding amounts as these organizations identify and implement projects.

MBUSD will continue to participate in the Mandate Block Grant program, which provides a per-ADA allocation to offset the costs of state-mandated requirements imposed on districts and is anticipated to generate just under \$306,000 for the District.

Total Revenue

At this time, the District anticipates total 2023-24 revenue in the amount of \$98,606,709 and total 2024-25 revenue in the amount of \$96,904,648.

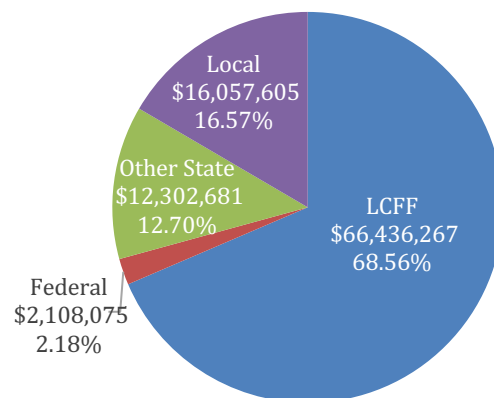
Between the District's Second Interim and Adopted Budget reports, 2023-24 revenue has increased by just under \$125,000. Changes include:

- A drop in LCFF revenue by just under \$70,000 as a result in a decrease in ADA after P-2.
- An increase in interest revenue by \$300,000
- An increase in special education revenue by over \$475,000
- A \$30,000 shift in Title II funding from 2023-24 to 2024-25
- A decrease in MBEF and Fund 06 revenue (matched by the same decrease in expenses) by just over \$550,000

Between 2023-24 and 2024-25, the District anticipates that revenue will drop by just over \$1.7M. This is a smaller drop than previously anticipated, due to the infusion of ongoing Measure MB funding, supported by Manhattan Beach voters, as well as a significantly increase MBEF grant, but it is still significant. Changes between the two years include:

- A decrease by nearly \$770,000 in LCFF revenue, primarily due to the end of pandemic-era protections against declining enrollment
- The elimination of over \$746,000 in one-time federal relief funding provided and expended in 2023-24
- A \$31,000 shift in Title II funding from 2023-24 to 2024-25.
- A \$25,000 increase in special education funding
- An increase in MBEF's pledged grant by over \$1.33M
- A decrease in Fund 06 revenue by nearly \$1.57M, offset by the same decrease in expenses, reflecting the one-time nature of Fund 06 revenue and expense.

Figure 1: Budgeted Revenues by Category



The District's largest source of revenue continues to be through the LCFF, at 68% of total revenue. The District's local revenue sources, representing nearly 17% of its budget, is a larger proportion than in most districts and will certainly grow over the course of the 2024-25 fiscal

year as Fund 06 organizations determine projects that they would like to fund to support the programs to which they are dedicated.

Expenditures

Total Expense

At this time, the District anticipates total 2023-24 expenses in the amount of \$102,560,925 and total 2024-25 expenses in the amount of \$99,004,727.

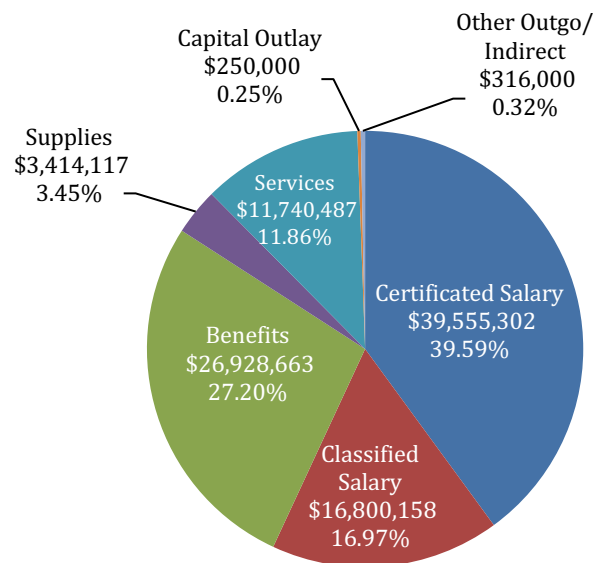
Between the District's Second Interim and Adopted Budget reports, 2023-24 projected expenditures have decreased by just under \$720,000. Changes include:

- A reduction in personnel costs by just over \$190,000, largely due to a reduction in projected costs for substitute employees and vacancies, offset by increases in benefits costs adjusted based on actual rather than projected payments
- A decrease of nearly \$105,000 in planned supply purchases
- A decrease of over \$195,000 in purchases out of restricted funds that are being shifted to the 2024-25 fiscal year
- A decrease of just under \$95,000 in utilities costs
- An increase of just over \$350,000 in other services
- An increase of nearly \$235,000 in legal costs
- A shift of just over \$180,000 in capital outlay for projects originally scheduled for 2023-24 that will take place in 2024-25
- An increase of just under \$15,000 in special education costs
- A decrease in MBEF and Fund 06 expenses (matched by the same decrease in revenue) of nearly \$555,000

Between 2023-24 and 2024-25, the District anticipates that expenditures will drop by nearly \$3,600,000. Changes between the two years include:

- A reduction by \$1.6M in Fund 06 expenses
- An increase by \$1.3M in MBEF expenses
- A reduction by \$1.2M in personnel costs, including a \$2.5M reduction in certificated salary, a \$1.2M increase in classified salary (including both a reduction in positions related to the ending of one-time relief funding and a shift of costs for vacant positions from services to salary), and associated changes to benefits costs
- An increase by more than \$600,000 in costs for property and liability insurance

Figure 2: Budgeted Expenditures by Category



- A decrease by over \$2.6M in other services costs, including a shift of substitute services costs to salary costs
- A reduction by \$100,000 in supply costs

Beginning and Ending Balances

To ensure fiscal solvency, prior to the pandemic, the District implemented a number of expenditure reductions. Pandemic relief funding temporarily mitigated the need to continue these efforts, but as one-time funding is depleted, and with impending reductions to ongoing revenue, the District will need to resume seeking ways to manage expenditures or to enhance revenues.

Throughout the past few years, economic factors have impacted the structural challenges within the District's budget, creating an increase in costs that is disproportionate to increases to revenue. These disproportionate increases will be even more impactful with decreases in revenue related to lowered LCFF funding projections. In particular, the District is impacted by significant increases in health and welfare benefits costs and inflationary impacts to the costs of goods and services, in addition to other personnel-related costs.

The District's ending balance has been augmented over the past several years, but, even with significant cost reductions planned for 2024-25, it will return to pre-pandemic levels over the course of the Multi-Year Projection. This situation which will necessitate ongoing reductions and a need to address structural budgetary issues.

Cash Flow

Districts receive their LCFF funding through a combination of state funding and local property tax dollars. State funding is apportioned on what is called a 5-5-9 schedule, so that districts receive 5% of their funding in July, 5% in August, and 9% in each month thereafter. For MBUSD, state funding under the LCFF amounts to \$8,440,738, apportioned to the district on the 5-5-9 schedule (\$422,037 in the first two months and \$759,666 in each month thereafter). In addition, the District receives \$1,142,312 in funds from the temporary income tax increase authorized by voters through Proposition 55 via the Education Protection Account; these funds will be used to pay for classroom teachers' salaries and benefits as authorized by Board Resolution 2024-11, approved on May 1, 2024, and are distributed quarterly rather than according to the 5-5-9 schedule. The remainder of LCFF revenue (\$56,853,236 for MBUSD) comes to the District in the form of property tax revenue. This revenue is disbursed at different times of the year based on statutory timelines and formulas; the largest disbursements generally occur in December and April, and disbursements are small in the other months.

As a result of the state funding and tax disbursement schedules, and particularly as the proportion of funding shifts more heavily towards property tax instead of state aid, the revenue schedule provides insufficient funds to cover costs during the months leading up to December and April. Districts that do not have sufficient reserves often engage in short-term borrowing, either by borrowing from other funds held by the District or, if such funding sources are insufficient, by participating in a County borrowing pool. Such borrowing requires that funds be repaid (with interest) within the fiscal year during which they were borrowed. While MBUSD was historically able to meet cash flow needs by borrowing from within other funds during previous

years, it became necessary to begin participating in the County borrowing pool in 2017-18. This need continues through 2023-24.

Since 2017-18, the District has enacted borrowing through Tax Revenue Anticipation Notes (TRANs), a need that will continue for the current year. The District's TRANs borrowing fluctuated significantly during the pandemic but is otherwise fairly steady:

Table 12: MBUSD TRANs Borrowing

Year	Amount Borrowed
2017-18	\$7.5 million
2018-19	\$6 million
2019-20	\$10.2 million
2020-21 Series A	\$17 million
2020-21 Series B*	\$10 million
2021-22	\$11.7 million
2022-23	\$8.9 million
2023-24	\$11.8 million
2024-25	To Be Determined

*cross-year TRANs repaid in 2021-22 due to state deferrals

In addition to borrowing money for cash flow purposes via TRANs, the District may also borrow from funds held outside of its General Fund as authorized. As the District's reserve level continues to decline, such borrowing will continue to be needed for the foreseeable future.

Borrowing is only permitted to the extent that the amount borrowed can be repaid out of the General Fund within the fiscal year during which it is borrowed, or in the next fiscal year if the borrowing takes place within the final 120 calendar days of a fiscal year. Such borrowing is intended to provide a means to ensure smooth cash flow but is not a way to defer general fund obligations to a future year. The District can only issue TRANs in amounts that it knows that it can repay, and so, while TRANs can help to ameliorate short-term cash flow challenges they are not a solution to ongoing deficit spending.

The District's increasing dependence on short-term borrowing raises concerns. LACOE, which bears responsibility for reviewing the District's budget reports and certification, has previously advised, "Our office is extremely concerned about the District's continued reliance on Tax Revenue Anticipation Notes (TRANs) to meet its cash obligations, and emphasizes the urgency for the District to implement structural fiscal changes. We caution the District to carefully monitor its cash to ensure that sufficient cash is available to cover its current obligations."²⁴

Multi-Year Projection

In general, the District adheres to assumptions provided by LACOE in building its Multi-Year Projections. For the Adopted Budget, LACOE advises using the assumptions included in the School Services of California Dartboard. While these assumptions may be revised when the State Budget Act is approved, the current assumptions are as follows:

²⁴ Andrew Surendranath. "Manhattan Beach 2019-20 First Interim Letter." February 5, 2020.

LCFF PLANNING FACTORS					
Factor	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%
LCFF GRADE SPAN FACTORS FOR 2024-25					
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12	
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015	
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129	
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144	
Grade Span Adjustment Factors	10.4%	—	—	2.6%	
Grade Span Adjustment Amounts	\$1,043	—	—	\$316	
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460	
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—	

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

This results in LCFF funding estimates as follows:

Table 13: 2024-25 Adopted Budget LCFF Projections

	2023-24	2024-25	2025-26	2026-27
Base Grant	\$66,373,715	\$65,587,704	\$66,631,833	\$68,791,471
Supplemental Grant	\$831,068	\$848,583	\$911,466	\$930,666
Total	\$67,204,783	\$66,436,287	\$67,543,299	\$69,722,083

In the years since the pandemic, the District benefitted from a variety of LCFF funding protections put in place by the state, first utilizing 2019-20 ADA figures through 2021-22 (due to a “hold harmless” measure implemented by the legislature), and then, for the past two years, through the use of a “rolling average” of the three prior years, which included the hold harmless ADA. Beginning in 2024-25, however, the hold harmless ADA is no longer included in the three prior years, so the District’s LCFF funding levels will be based on post-pandemic enrollment numbers. While the District will continue to fluctuate between utilizing the current year, prior

year, and 3 prior year average, the drop in ADA will be significant over the three-year period between 2023-24 and 2025-26. This impact can be seen in the table below, where the italicized figures are the ones utilized for LCFF calculation purposes:

Table 14: Funded ADA

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment	6,030	5,852	5,895	5,925	5,850	5,852	5,865
Actual ADA	5,826.20	5,637.81	5,605.01	5,705.75	5,612.63	5,614.55	5,625.74
“Hold Harmless” ADA	6,278.44	n/a	n/a	n/a	n/a	n/a	n/a
Current Year	6,278.44	5,637.81	5,605.01	5,705.75	5,612.63	5,614.55	5,625.74
Prior Year	6,278.44	6,278.44	5,637.81	5,605.01	5,705.75	5,612.63	5,614.55
3 Prior Years	n/a	n/a	6,064.91	5,840.43	5,649.53	5,641.13	5,644.31

In addition, based on projected ongoing pressures on the state budget ahead, it is important to remember the 0% COLA that was applied in 2020-21. While the COLA is defined in law, the legislature has the ability to fund the COLA at a different level in a time of fiscal crisis. It is hoped that the state’s revenues will grow sufficiently to address any budgetary shortfall, but this will depend on a variety of factors and may be mitigated by the fact that the Governor’s “deal” may put increasing pressure on the non-Proposition 98 side of the state’s budget.

Neither the Governor nor the Legislature has proposed any form of pension relief. The District, therefore, anticipates increasing impacts related to the growth in employer contribution rates for the California School Teachers Retirement System (CalSTRS) and the California Public Employees Retirement System (CalPERS). In 2014-15, the legislature increased CalSTRS contribution rates in order to ensure that the system would be fully funded by 2046. The plan put statutory rate increases in place for the subsequent seven years and then, beginning in 2021-22, gave the CalSTRS Board the authority to increase rates by up to 1% each year, with a maximum employer contribution rate of 20.25% (not more than 12% above the 8.25% rate that was in place prior to 2014-15). Specifically, the law says:

“For fiscal year 2021–22 and each fiscal year thereafter, the board shall increase or decrease the percentages . . . to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation . . . as determined by the board based upon a recommendation from its actuary.”²⁵

For 2021-22, the employer contribution rate was 19.1%, which was offset by the state’s 2.18% subsidy, resulting in an actual employer contribution rate of 16.92%. In 2022-23, the subsidy ended, and the rate increased to the full 19.1%. CalSTRS anticipates that the rate will remain stable in future years. However, based on actuarial projections, these rates could be changed up to the 20.25% maximum percentage established in law.

CalPERS does not have a maximum rate established in law, and the CalPERS Board annually updates its projected rates based on an actuarial analysis. As with CalSTRS, the state provided a subsidy to reduce CalPERS rates in 2020-21 and 2021-22. The subsidy

²⁵ Education Code Section 22950.5(b)(1). Effective June 24, 2014. Accessed June 12, 2021.
https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC§ionNum=22950.5.

ended in 2022-23, when the rate went up to 25.37%. At one point, projections included fractional decreases in the employer contribution rate after the current year, but recent projections reversed course, and the District anticipates ongoing increases to CalPERS rates, at least through 2027-28.

In total, the District's contributions to CalSTRS and CalPERS increased by nearly \$2.2M between 2021-22 (the last year the state provided any pension relief) and 2023-24, with an anticipated increase of nearly \$400,000 due to increases in the CalPERS rate for 2024-25. (This cost will be offset by a decrease in CalSTRS costs due to significant anticipated reductions to certificated staffing levels for next year.) The table below describes both CalPERS and CalSTRS projected rates, though, as noted, it is important to understand that projected rates for the future years are preliminary and that rates for future years can fluctuate significantly.

Table 15: Retirement System Employer Contribution Rates

	CalPERS Actuals²⁶/ Current Projection²⁷	CalSTRS Actuals/ Legislative Limit²⁸
2009-10	9.709%	8.250%
2010-11	10.707%	8.250%
2011-12	10.923%	8.250%
2012-13	11.417%	8.250%
2013-14	11.442%	8.250%
2014-15	11.771%	8.880%
2015-16	11.847%	10.730%
2016-17	13.888%	12.580%
2017-18	15.532%	14.430%
2018-19	18.062%	16.280%
2019-20	19.721%	17.100%
2020-21	20.7% (reduced from 22.8%)	16.15% (reduced from 18.4%)
2021-22	22.91% (reduced from 24.9%)	16.92% (reduced from 19.1%)
2022-23	25.370%	19.100%
2023-24	26.680%	19.100%
2024-25	27.050%	19.100%
2025-26	27.600%	19.100%
2026-27	28.000%	19.100%
2027-28	29.200%	can increase by up to 1% per year to a maximum rate of 20.25%; unfunded actuarial obligation is to be eliminated by 2046
2028-29	29.000%	
2029-30	28.800%	

²⁶ Charlene Quilao & Sheila Vickers. "Ask SSC . . . What Are the CalSTRS, CalPERS, Social Security, Medicare, and SUI Historical Rates?" School Services of California. October 18, 2019. Accessed November 30, 2019. <https://www.sscal.com/publications/fiscal-reports/ask-ssc-what-are-calstrs-calpers-social-security-medicare-and-sui>.

²⁷ CalPERS Finance and Administration Committee. "Agenda Item 5d: Schools Valuation and Employer/Employee Contribution Rates." April 17, 2023. Accessed June 11, 2023. https://www.calpers.ca.gov/docs/board-agendas/202304/financeadmin/item-5d-00_a.pdf.

²⁸ Michelle McKay Underwood. "CalSTRS Contribution Rate Set at 19.1%" May 4, 2022. Accessed June 13, 2022. <https://www.sscal.com/publications/fiscal-reports/calstrs-contribution-rate-set-191>.

In addition to the impacts of the assumptions described above, the District has faced ongoing cost increases related to its Special Education program. In response to this concern, the District contracted with Strategic Consultation for Schools to study the District's program and practices and make recommendations to help ensure that the District delivers a strong program while implementing cost controls. Recommendations included the development of a variety of systems, structures, and procedures to ensure strong general education support structures, a clearly articulated continuum of services, and structures to monitor and ensure appropriate and effective staffing. Changes as a result of this study are still in progress and will have both short- and long-term budgetary impact for the District. In addition, in the same way that it impacted enrollment, the pandemic has had significant and unpredictable impacts on special education program delivery and associated costs, so expenditure during that time frame were anomalous. That said, the District's general fund contribution amounts and percentages (the amount that the District pays for its special education program, above the amount of funding provided by the state and federal government) over the past five years are as follows:

Table 16: MBUSD Special Education Contribution Amounts

Year	Contribution	Percentage of Program Cost
2014-15	\$10,053,612	65.40%
2015-16	\$11,274,600	67.37%
2016-17	\$13,343,376	73.49%
2017-18	\$14,151,226	74.04%
2018-19	\$16,416,308	65.55%*
2019-20	\$16,530,295	65.23%
2020-21	\$14,567,979	59.86%
2021-22	\$13,460,602	55.49%
2022-23	\$15,465,525	57.15%
2023-24	\$16,775,766**	61.71%

*implementation of Regional DHH program and associated increased revenue reduced the contribution percentage.

**projected at estimated actuals

The costs of providing an appropriate special education program are a significant concern not only for MBUSD but on a state and federal level as well. The state notes that,

While students with disabilities represent approximately 11.31 percent of the student population in California, special education consumes more than 20 percent of the state's education budget—and more than 40 percent of all education-targeted dollars during the last decade. . . . Currently California's IDEA grant covers approximately 11.5 percent of the costs, and the state contributes approximately 46 percent. Over the past seven years, the money that Local Educational Agencies (LEAs) have had to spend on special education, over and above state and federal contributions, has increased from 35 percent to 43 percent.²⁹

²⁹ "Special Education Financing," California Department of Education, May 8, 2023, <https://www.cde.ca.gov/sp/se/sr/taskforce2015-financing.asp>.

Although the state and federal governments have acknowledged the increasing strain these costs place on District budgets, little has been done to address the issue. Governor Newsom has been committed to providing a COLA for state special education funding over the past several years, which has not always happened in the past, and President Biden has proposed increased funding, though this has not materialized. As with overall funding and revenue challenges, the District is largely left to address this situation on a local level; with the implementation of some of the key recommendations held within the District’s Special Education study, it is anticipated that the District will be able to make programmatic changes that will, in addition to better serving students, have a positive impact on the program’s budget.

Another factor to consider is negotiated salary increases. While such increases are not legislatively mandated, they are subject to collective bargaining, and it is important to recognize that with the high cost of living in California, and in the South Bay in particular, retaining employees requires ongoing investments to ensure that salaries remain competitive enough to allow employees to live in commuting proximity in Manhattan Beach. The District has worked to do this and has provided ongoing salary increases as follows:³⁰

Table 17: Negotiated Salary Increases

	Statutory COLA	CPI	Salary Increase
2017-18	1.56%	3.42%	1.0%
2018-19	2.71%*	3.66%	1.5%
2019-20	3.26%	2.34%	2.5%
2020-21	2.31%**	2.14%	0.0%
2021-22	1.70%**	5.78%	2.5%
2022-23	6.56%	5.69%	6.00%
2023-24	8.22%	3.33%	TBD

*For 2018-19, the state legislature augmented the statutory COLA and applied a 3.7% COLA to LCFF funding.

**For 2020-21, the state legislature did not apply the statutory COLA and instead applied a 0.0% COLA to LCFF funding; this COLA was reinstated the following year by compounding (and enhancing) that year’s statutory COLA.

Importantly, although the Statutory COLA and the CPI provide economic indicators related to California’s economy, neither provides direct correspondence to the amount of increased revenue the District receives. As noted above, the legislature can provide a COLA that is different from the statutory amount based on the trailer bill language that accompanies the enacted budget in any year. Additionally, the COLA is applied only to the District’s LCFF funds and, occasionally, to some sources of restricted categorical funding, and not to all available funding. Thus, for instance, if a 1.07% COLA is applied to the District’s LCFF funding for 2024-25, it is being applied only to 68% of the District’s revenue, for a net overall increase to revenue by 0.73%.

While negotiated salary increases have served to keep MBUSD’s compensation above average compared with districts in the region, total compensation is not the highest in the area. It is a

³⁰ It should also be noted that in 2020-21, the District utilized one-time funds targeted towards re-opening from the pandemic in order to support a one-time, off-schedule 3% increase, that in 2021-22, the District provided a one-time, off-schedule increase of 2.5%, and that in 2022-24, the District provide a one-time, off-schedule increase of 3%, as well as two additional compensated work days for certificated unit members.

demonstration of the fiscal constraints faced by all districts in the state that even with only modest salary increases the District will face challenges that may require it to reduce program in order to sustain these cost-of-living adjustments. Furthermore, as districts continue to receive widely varying amounts of additional funding through the LCFF, it is likely that MBUSD will struggle to provide salary increases commensurate with those offered by neighboring districts, particularly those that receive significantly higher Supplemental and Concentration Grants.

Negotiations between the District and the Manhattan Beach Unified Teachers' Association and between the District and the Classified School Employees' Association, Chapter 126, for 2023-24 are ongoing, and negotiations for 2024-25 have not yet begun. Any negotiated salary increase will impact on the District's estimated actuals and its Multi-Year Projection.

As described previously, the District faces additional cost increases "on the natural:"

- Annual "step and column" salary advancement for employees, estimated at approximately 1.3%, along with associated increases to statutory benefits costs.
- Annual increases to Health and Welfare benefit costs, with a 4.63% increase projected for 2024-25 and, based on prior year averages, 9% increases projected for future years.
- Increases to the costs of other goods and services with CPI growth currently projected at 3.33% in 2023-24, 3.10% in 2024-25, 2.86% in 2025-26, and 2.87% in 2026-27

Given projections for LCFF COLAs, as noted above, growth in revenue will not keep pace with growth in expenses. With COLA-only increases to LCFF funding, accounting only for step and column salary increases, increased pension costs, statutory benefits, health and welfare, and inflation-only increases to goods and services, expenditure increases will utilize almost all new funding. Adding in the impact of the impending fiscal cliff creates a cumulative deficit in the balance between increases to revenue and expense that will be impossible to make up in the foreseeable future. Based on current projections, the net impact of anticipated changes to costs (keeping all current staffing and spending levels constant) is as follows:

Table 18: Theoretical Changes to Revenue and Expense (Without Budgetary Reductions)

	Amount	Percent of Total	Assumed Increase	Effective Increase
Total Revenue	\$ 98,606,709			
LCFF Revenue (no ADA drop)	\$ 67,204,783	68.15%	1.07%	0.73%
LCFF Revenue (actual)	\$ 67,204,783	68.15%	1.07%	(1.14%)
Total Expense	\$102,560,925			
Salary	\$ 56,438,156	55.03%	1.03%	0.57%
PERS	\$ 3,941,830	3.84%	0.37%	0.01%
Health and Welfare	\$ 8,449,263	8.24%	4.63%	0.38%
Goods and Services	\$ 19,099,384	18.62%	2.83%	0.53%
Total Change in Expense				1.49%
Change in Revenue Less Change in Expense (no change in ADA)				(0.76%)
Change in Revenue Less Change in Expense (actual)				(2.63%)

Furthermore, the above scenarios do not take into account other needs, such as the need to address looming facilities maintenance needs. Like many former categorical programs, the

Deferred Maintenance program has been incorporated into the LCFF, and LACOE has previously provided the following guidance:

Deferred Maintenance no longer exists as a separate program and is now a permanent part of the LCFF base grant. However, districts are still required to appropriately maintain their facilities. The responsibility for maintaining district facilities is one of the eight State priorities and should be included in the district's LCAP. In addition, the Williams Act facility requirements will continue. We recommend that districts set aside funds in a separate resource for deferred maintenance that is not available for other general fund purposes.

While the District is currently in the process of completing facility upgrades through its Measure C Bond program, these upgrades will provide for less than half of the District's anticipated facilities needs and do not provide funds for unanticipated maintenance needs that may arise.

With regards to Routine Restricted Maintenance, LACOE has stated that "school districts are required to deposit 3 percent of total General Fund expenditures beginning in the FY 2019-20 . . . due to the full implementation of the LCFF." The District budget includes \$8,492,485 for maintenance, of which \$3,107,502 is paid out of the required deposit into the Routine Restricted Maintenance Account (RRMA). This is another area where costs increase on the natural; however, as total maintenance costs exceed the RRMA amount, total maintenance expenses will likely remain the same, despite the fact that the District's level of maintenance expenditure does not meet all of its maintenance needs.

In a recent analysis of currently unmet needs, the District identified a number of areas where an historical lack of investment has led to a backlog of needs. Even without a one-time investment to address this backlog, there is a significant ongoing need, amounting to \$8.7M per year. These ongoing needs, though not incorporated into the District's budget, can be described as follows:

- **Textbook Replacement** - \$800,000/year (\$300,000/year currently funded)
An ongoing replacement cycle would be beneficial
- **Digital Curricular Resources** - \$775,000/year (\$125,000/year currently funded)
The District currently supports resources whose collective cost is \$775,000 per year; however, only \$125,000 of this money is ongoing.
- **Professional Development** - \$1M/year (\$75,000/year currently funded)
The District's aspirational target is to provide professional development at a level of 1% of revenue per year.
- **Class Size and Master Schedule Support** - \$1M/year
Resources in this area would assist with class sizes and scheduling throughout the District
- **Additional Personnel** - \$4M/year
Funding in this area could provide for positions to support curriculum, instruction, intervention, mental health, health services, student safety, maintenance, and more.
- **Instructional/Information Technology Support** - \$650,000/year
This would allow for ongoing infrastructure replacement and updates, including a sorely needed telephone system upgrade, as well as staff to support users at every site every day.
- **Deferred Maintenance** - \$850,000/year
Funds would be utilized to allow the District to address systems and structures pro-

actively rather than on an as-needed basis when failure occurs

- **District Fleet** - \$130,000/year

This budget would allow the District to initiate a cycle of vehicle replacement to ensure that its vehicles (with an average vehicle age of 24 years and the oldest a 1978 GMC truck) remain in safe operating condition

Utilizing these assumptions and the information included above, the District has developed a Multi-Year Projection (MYP) for the current and subsequent two fiscal years.

Table 19: Multi-Year Projection

	2023-24 Estimated Actuals	2024-25 Adopted Budget	2025-26 Projected Budget	2026-27 Projected Budget
<u>Revenues</u>				
Revenue (LCFF)	67,204,783	66,436,287	67,543,299	69,722,083
Federal Revenue	2,616,422	2,108,075	2,108,075	2,108,075
Other State	12,508,773	12,302,681	11,685,594	11,685,594
Local	16,276,731	16,057,605	15,184,899	15,184,899
TOTAL REVENUES	98,606,709	96,904,648	96,521,867	98,700,651
<u>Expenditures</u>				
Certificated Salaries	40,751,535	39,555,302	38,879,491	38,255,163
Classified Salaries	15,686,621	16,800,158	17,018,560	17,239,801
Employee Benefits	26,662,385	26,928,663	27,349,586	28,076,270
Books & Supplies	4,375,195	3,414,117	2,342,511	2,406,228
Services/Other Operating Expenses	14,457,526	11,740,487	11,819,427	12,140,915
Capital Outlay	266,663	250,000	-	-
Other Outgo	436,000	391,000	391,000	391,000
Indirect	(75,000)	(75,000)	(75,000)	(75,000)
TOTAL EXPENSES	102,560,925	99,004,727	97,793,791	98,618,075
Net Increase/ (decrease)	(3,954,216)	(2,100,079)	(1,271,924)	82,576
<u>Fund Balance (Reserves)</u>				
Beginning Fund Balance	16,122,165	12,168,347	10,068,268	8,796,344
Audit Adjustment	398			
Ending Fund Balance	12,168,347	10,068,268	8,796,344	8,878,920
Revolving Cash	(10,000)	(10,000)	(10,000)	(10,000)
Stores	(20,000)	(20,000)	(20,000)	(20,000)
Restricted Ending Balance	(3,950,782)	(2,875,718)	(3,626,851)	(3,626,851)
Assigned Reserve – Shared Use	2,685,000	1,800,000	0	0
REU (5%)	5,128,046	4,950,236	4,889,690	4,930,904
UNDESIGNATED ENDING BALANCE	374,519	412,313	249,804	291,166

MBUSD's Board Policy 3100 states that "the Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances, which includes a reserve for economic uncertainties equal to 5 percent of general fund expenditures and other financing uses," establishing a local amount that exceeds the state's minimum requirement of 3% for a district of MBUSD's size. While the District had previously planned to request that the Board reduce this requirement, with the extension of Measure MB and increased planned revenue from MBEF, along with reductions to expenditures, this need is no longer anticipated.

Pursuant to *Education Code (EC)* Section 42127, under certain conditions, a cap on school district reserves is put into effect. These conditions have been met, and beginning with the 2022–23 fiscal year, the district reserve cap has required that a school district's adopted or revised budget shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds, including balances within the Special Fund for Other than Capital Outlay (Fund 17). There is some uncertainty about whether the reserve cap will remain operative in 2024-25, but, in any case, the District does not anticipate that its balances will exceed the reserve cap.

It is critical to understand that, while the District's adopted budget reflects a positive ending balance through 2026-27, achieving this will require fiscal discipline and some expenditure reduction. The Manhattan Beach community's support, through their approval of Measure MB and their generous donations to MBEF, has allowed the District to reduce its 2024-25 layoff (from a planned reduction by 32.8 ongoing certificated positions, five grant-funded temporary certificated positions, and 5.875 classified full-time equivalent positions to a currently estimated 15 certificated and 5 classified positions). However, reductions for 2024-25 have not been completely eliminated, and reductions for future years will still need to be planned (albeit at much lower levels than previous projections indicated – the District is currently anticipating a reduction by the equivalent of 10 certificated positions in 2025-26 and 7 in 2026-27).

Ending Fund Balance

Due to the infusion of one-time funds, District's beginning fund balances have been stronger in recent years than they were prior to the pandemic. However, given increased expenses, the District anticipates that these reserves will be significantly depleted over the multi-year projection due to ongoing deficit spending, along with escalating mandatory costs. The depletion of reserves may be prolonged over more years than current projections indicate, but as noted above expenditure reductions will be needed on an ongoing basis as future increases to expenditures are anticipated to outpace increases to revenues.

The changing size of the District's ending fund balance, its REU, and its undesignated amount can be seen in the following table. Although the District realized a budget surplus in each of the years from 2004-05 through 2010-11, the District has generally been in a deficit spending scenario, with the exception of 2013-14, 2015-16, and the recent years impacted by the pandemic. With updated projections for 2024-25 and beyond, the District anticipates that its ending fund balance will be reduced to the Board-required 5% minimum, and that in order to maintain this amount ongoing expenditure reductions will be needed.

Table 20: Surplus/Deficits and Reserve amounts as a Percentage of Expenditures

Year	Excess (Deficiency)	Ending Balance as a % of Expenditures	REU	Undesignated Amount
2011-12	(\$1,078,135)	27.42%	5%	22.00%
2012-13	(\$2,956,203)	22.62%	5%	15.47%
2013-14	\$1,127,733	24.98%	5%	17.40%
2014-15	(\$1,402,406)	19.75%	5%	11.69%
2015-16	\$79,097	18.13%	5%	10.44%
2016-17	(\$75,426)	18.16%	5%	9.63%
2017-18	(\$2,300,560)	14.48%	5%	5.92%
2018-19	(\$2,851,599)	9.40%	5%	1.44%
2019-20	(\$2,255,657)	6.81%	5%	0.44%
2020-21	\$5,662,641	13.40%	5%	4.10%
2021-22	\$342,899	15.81%	5%	6.34%
2022-23	\$3,069,417	16.26%	5%	1.70%
2023-24	(\$3,954,216)*	11.86%*	5%*	0.37%*
2024-25	(\$2,100,079)*	10.17%*	5%*	0.42%*
2025-26	(\$1,271,924)*	8.99%*	5%*	0.26%*
2026-27	\$82,576*	9.00%*	5%*	0.30%*

*projected at estimated actuals/budget adoption

A review of the District's budgetary history reflects changes in the amount of excess/deficiency between budget adoption and unaudited actuals. However, with the exception of 2020-21, when the District was most significantly affected by the implementation of relief funding during the pandemic, the budgetary "swings" have been fairly small, averaging 1.87% over the last ten years (excluding 2020-21).

Table 21: Changes to Budget Excess/(Deficiency) from Adoption to Unaudited Actuals

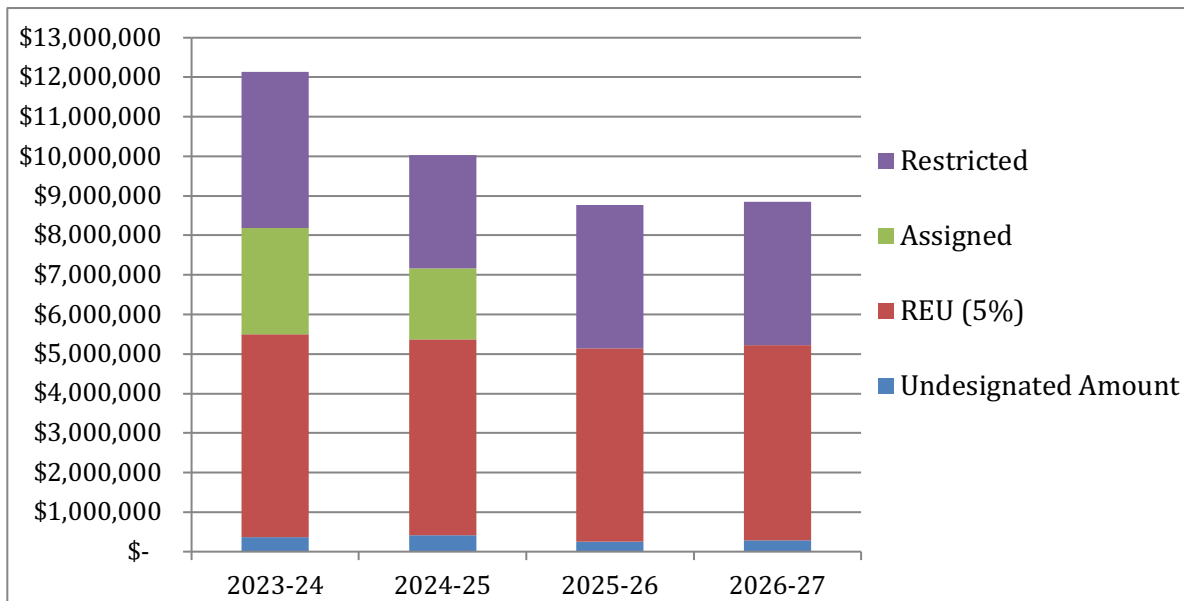
	Adopted Budget	Unaudited Actuals	Total Change	Change as % of Budget
2014-15	(\$3,211,807)	(\$1,402,406)	\$1,809,401	2.88%
2015-16	(\$683,646)	\$79,099.47	\$762,745	1.11%
2016-17	(\$3,339,507)	(\$75,426)	\$3,264,081	4.44%
2017-18	(\$3,303,012)	(\$2,300,560)	\$1,002,452	1.30%
2018-19	(\$145,480)	(\$2,851,599)	(\$2,706,119)	(3.06%)
2019-20	(\$3,771,859)	(\$2,016,284)	\$1,516,202	1.77%
2020-21	\$74,041	\$5,662,641	\$5,588,600	6.47%
2021-22	\$3,153,518	\$2,062,909	(\$1,090,609)	(1.29%)
2022-23	\$3,868,557	\$3,069,417	(\$799,140)	(0.91%)
2023-24	(\$3,913,001)	(\$3,954,216)	(\$41,215)	(0.04%)

*projected "swing" as of Estimated Actuals

The changes in projections have stemmed from a variety of sources. They are not predictable and therefore cannot be incorporated into the District's multi-year projections. As with many other things, the pandemic will continue to have repercussions for at least some years into the future, making it even more difficult to predict future patterns. However, ongoing positive swings (not reflected in recent years) could allow the District to slow planned reductions.

As reserves are depleted it will be necessary to resume the process of implementing expenditure reductions. Current projections indicate that the District will eliminate deficit spending in the third year, but as noted previously, further reductions will be needed in future to maintain a balanced budget and a positive three-year outlook, as increases to expenditures will continue to outpace increases to revenues unless there are changes to the LCFF COLA-only funding growth model. Additionally, the current budget does not incorporate any future negotiated salary settlements, nor does it provide for funds to address any unanticipated facilities or other needs that may arise; any such circumstances could place the District back into a deficit spending pattern on an ongoing basis.

Figure 3: Components of the Ending Balance



While the District has previously implemented committed reserves for a variety of purposes, these commitments will need to be revoked in order to maintain the balances reflected above. For the budget year, the District anticipates being able to maintain some of its assigned balance to provide a reserve related to its obligations under its Shared Use Agreement with the City, but, again, this will need to be eliminated in future years.

The District's reserve amounts provide for some measure of protection in the event of a recession. LACOE has previously offered guidance on this topic:

The experience of the most recent recession has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The

adequacy of a reserve level should be assessed based on the LEA's own specific circumstances.³¹

Many public finance officials strive to maintain a minimum 17% reserve, per the recommendations of the Government Finance Officers Association, as this represents approximately two months of expenses.³² MBUSD has not had a reserve near this amount in a since 2016-17. Ongoing cost pressures and anticipated deficit spending will require prudence if the District wishes to protect its minimum required reserves over the long term.

Ongoing Concerns and Priorities

As a result of the community's passage of the renewal of Measure MB, MBEF's increased grant award amounts, and ongoing expenditure reductions, the District is able to describe a positive budget for 2024-25 through 2026-27.

The Board of Trustees for the Manhattan Beach Unified School District has had the difficult task of making significant reductions this year. While some of these reductions have been averted thanks to Measure MB and MBEF, the remaining reductions, as well as those that will need to be planned for future years, will have a direct impact on the District's instructional program, including reductions and/or elimination of some programs as well as increases to class sizes at all grade levels.

The District will need to utilize its resources carefully, ensuring that one-time revenues are utilized to fund one-time costs, carefully considering upcoming reductions, and actively pursuing additional revenue sources.

Specific near-term revenue and expenditure pressures include:

- The ongoing need to address deferred and increasingly urgent facilities maintenance needs even after campus modernization projects are completed
- The ongoing need for textbook and instructional materials investment
- The ongoing need for further human capital investment in a wide variety of instructional and infrastructure areas, including through staffing as well as through professional development
- Ongoing and increasing needs for the replacement and upgrade of technology infrastructure and hardware, including the District's telephone system
- The ongoing need to address the District's aging vehicle fleet
- Ongoing potential increases to the District's contribution to benefits for pensions
- The impact of negotiated settlements with the district's bargaining units (negotiations have not yet concluded for 2023-24 and beyond)
- Ongoing and unpredictable increases to other expenditure areas, including health and welfare benefits and special education programs

³¹ Candi Clark and Keith Crafton "2017-18 First Interim Financial Reporting" 3 November 2017. Web. 3 December 2017. <http://www.lacoe.edu/Portals/0/zBulletins/4700.pdf>.

³² GFOA Executive Board, "Best Practices: Fund Balance Guidelines for the General Fund," September 30, 2015, <https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>.

As the District looks ahead towards impending reductions, it will be critical to consider these needs for budgetary enhancement as it determines revenue needs.

Facilities Funds: Measures C and EE and State Bond Funds

On November 8, 2016, voters approved Measure EE, a \$39 million bond measure which provided funding to replace the outdated and undersized gymnasium at Mira Costa High School, and Measure C, a \$114 million bond measure that has been used to repair and renovate deteriorating roofs, plumbing, electrical, and ventilation systems in aging facilities, replace or update older classrooms, including temporary portable buildings, make improvements for earthquake safety, improve heating and install air conditioning, improve student safety, security, lighting, fencing, and communication systems, and provide facilities and equipment needed to support high quality instruction in math, reading, science, the arts, and technology.

Since that election, the District has implemented projects related to both bond measures. The Board appointed Bond Oversight Committees for each measure and hired Gensler as the architect for the Mira Costa Athletics Complex and DLR as the architect for all Measure C projects. Balfour Beatty has served as the lease leaseback contractor for all projects for both Measures C and EE.

In February and March of 2018, the District worked to update its credit ratings and was pleased when Moody's maintained its Aa1 rating and Standard & Poor maintained its AA rating with a stable outlook for MBUSD bonds. In providing these ratings, Moody's noted the District's "large and diverse tax base, strong wealth indicators and healthy financial position supported by strong reserve and cash levels. The rating also incorporates the district's low debt and OPEB burdens as well as its moderate pension burden." Similarly, Standard & Poor's commented positively on "the district's very strong and stable local economy, which we believe moderates the risk of major local economic fluctuations. . . . [and] our view of the district's strong financial profile, with a demonstrated commitment by management and the board to maintaining very strong available reserves, while seeking additional and sustainable revenue flexibility." Both firms indicated that future ratings would be influenced by changes to the District's reserves.

On May 9, 2018, the District's bond sale closed, and the District received \$89,168,337.10 for the Manhattan Beach USD 2016 Election General Obligation Bonds, 2018 Series A (Measure C and EE). The remainder of Measure C bonds were issued on August 26, 2020, with \$71,805,000 in proceeds. Funds are held in the District's Building Fund (Fund 21), and all bond projects are now nearing completion.

Construction of the Measure EE MCHS Athletic Complex, which began in 2018-19, is complete, including closeout with the Division of the State Architect (DSA). During 2020-21, the District also completed of Measure C projects at Meadows and Robinson Elementary Schools. Infrastructure work at Manhattan Beach Preschool took place over the summer of 2021. Construction at Grand View Elementary School, Pennekamp Elementary School, and Manhattan Beach Middle School was completed during 2022-23, with closeout costs paid in 2023-24. A second phase of work at Manhattan Beach Preschool took place in the summer of 2023. As of the end of the 2023-24 fiscal year, all Measure C and EE funds will have been expended.

Table 22: Measure C and Measure EE Bond Fund Revenue and Expense

	Bond/Other Revenue	Prior Years' Expense	Beginning Balance	Revenue*	Expense	(Deficit)/ Increase	Ending Balance
Measure C Est. Actuals	\$115,768,536	\$88,498,307	\$25,904,144	\$397,830	\$26,301,974	(\$25,904,144)	\$0
Measure EE Est. Actuals	\$40,227,017	\$40,069,663	\$150,644	\$2,071	\$152,715	(\$150,644)	\$0

* includes interest received to date

The District has applied for State Bond funding to support its Measure C and Measure EE projects. However, its earliest projects were among the final projects submitted while there was still available bond authority under Proposition 51 for the School Facilities Program Modernization Program, and later projects were placed in line but not considered likely to be reviewed before funding ran out. The District received approval and funding for its first few applications during the 2022-23 fiscal year. With the Governor's proposal to provide additional state funding for the School Facilities Program out of the General Fund, additional applications may be funded in the near future as well. If all applications are approved, the District will receive a total of \$3.35 million under its Measure EE applications and a total of \$8.5 million under its Measure C applications. A summary of approved and pending applications is provided below:

Table 23: Measure C and Measure EE State Bond Fund Applications

Project	Date Submitted	(Potential) Funding Date	Estimated Grant	Funding Received
MCHS Athletics Complex	2/28/19	22-23		\$3,350,593
Pacific Modernization	5/31/19	22-23		\$1,465,665
MCHS HVAC	5/31/19	22-23		\$489,738
Robinson Modernization	3/4/20	23-24		\$4,098,191
Meadows Modernization	3/16/20	23-24		\$935,206
Pennekamp Modernization	11/12/20	23-24		\$1,553,281
Grand View Modernization	7/14/21	24-25	\$2,837,447	

As they are received, funds are placed into Fund 35, the County School Facility Funds. Funds received are subject to state expenditure reporting and audit guidelines. The Board has previously approved the use of the first disbursement of the funds resulting from Measure C applications to adjust fees due to DLR for architectural services. The District's May 3, 2017, agreement appointing DLR to serve as the master architect for Measure C projects specified that DLR would provide basic architectural services at a rate of 8% of construction costs, plus a 1% design fee contingency. In February 2018, the Board approved DLR's preliminary fee proposals based on the anticipated project scopes. Since that time, the Board has approved change orders, additional services, and revised scopes of work on several projects that resulted increased or decreased construction cost estimate. However, DLR's fees were not adjusted, except via individual Board approvals of various additional services. The District utilized some of its state bond funds to pay program-wide adjusted fees which will be in the range of \$1 million.

The Board has also approved design and construction services to support the modernization of the entry way to the Athletic Complex in the area known as Stadium Way, with a total project

budget of \$4.6M. Construction nearly complete, with final work scheduled for the summer of 2024.

This results in the following projections for Fund 35, though it should be noted that revenue figures may be updated based on the state's enacted budget. If additional funds are received, the Board will make determinations related to the usage of this revenue.

COUNTY SCHOOL FACILITIES FUND (Fund 35)

Fund 35.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$4,810,568	\$5,333,397	\$2,027,418	\$3,305,979	\$8,116,547
2024-25 Adopted Budget	\$8,116,547	\$300,000	\$4,224,378	(\$3,924,378)	\$4,192,169

Other Funds

In addition to the General Fund and the funds described above, the District receives revenues and makes expenditures in a number of other funds. Based on current projections, all funds continue to reflect a positive balance.

SPECIAL RESERVE FUND (Fund 08)

The District has determined that ASB activities are considered non-fiduciary governmental activities reports them in this Special Revenue Fund.

Fund 08.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$300,949	\$577,500	\$619,000	(\$41,500)	\$259,449
2024-25 Adopted Budget	\$259,449	\$600,000	\$600,000	\$0	\$259,449

Based on current projections, this fund will maintain a positive ending fund balance.

CAFETERIA FUND (Fund 13)

The MBUSD Food and Nutrition Services program has historically been fiscally self-sufficient, with enough revenues to offset expenses each year. Currently, all Child Nutrition programs are transitioning as the Legislature implements new program guidelines. For 2023-24, schools will continue to be required to provide both breakfast and lunch at no cost to all students, with state and federal reimbursements for each meal served. In addition to these reimbursable meals, the MBUSD Food and Nutrition Services program will continue to offer a limited a la carte menu for individual purchase. The District continues to anticipate that this program will be self-sufficient.

Fund 13.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$2,882,279	\$2,962,617	\$2,282,195	\$680,422	\$3,562,701
2024-25 Adopted Budget	\$3,562,701	\$3,145,000	\$2,672,393	\$472,607	\$4,035,308

Based on current projections, this fund will maintain a positive ending fund balance.

CAPITAL FACILITIES FUND (Fund 25)

This fund reflects actual and anticipated revenues as well as expenditures to support ongoing relocatable classroom costs at various campuses throughout the District.

Fund 25.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$1,946,477	\$738,000	\$64,632	\$673,368	\$2,619,845
2024-25 Adopted Budget	\$2,619,845	\$738,000	\$167,852	\$570,148	\$3,189,993

Based on current projections, this fund will maintain a positive ending fund balance.

CAPITAL PROJECTS FUND (Fund 40)

This fund reflects actual and anticipated revenue from the District's facilities management agreement with MBX and its naming agreement with Kinecta. The District's agreement with Kinecta is a 10-year agreement extending through January 2030, which will provide \$50,000 per year through 2026 to support the costs and expenses associated with the production, mounting, and installation of branding materials, as well as other facilities needs.

Fund 40.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$545,265	\$65,000	\$32,861	\$32,139	\$577,404
2024-25 Adopted Budget	\$577,404	\$70,000	\$5,000	\$65,000	\$642,404

Based on current projections, this fund will maintain a positive ending fund balance.

OTHER ENTERPRISE FUND (Fund 63)

This fund reflects actual and anticipated revenues and expenditures associated with the Preschool and Extended Day Programs.

Fund 63.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$3,509,298	\$6,300,250	\$6,053,077	\$247,173	\$3,756,471
2024-25 Adopted Budget	\$3,756,471	\$6,271,075	\$6,560,496	(\$289,421)	\$3,467,050

Based on current projections, this fund will maintain a positive ending fund balance.

SELF INSURANCE FUND (Fund 67)

This fund reflects actual and anticipated revenues and expenditures associated with property and liability funds.

Fund 67.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2023-24 Estimated Actuals	\$52,222	\$30,106	\$33,970	(\$3,864)	\$48,358
2024-25 Adopted Budget	\$48,358	\$2,000	\$33,970	(\$31,970)	\$16,388

Based on current projections, this fund will maintain a positive ending fund balance.

Purpose of the Report

Pursuant to Education Code § 42127, school districts must hold a public hearing on the budget for the subsequent fiscal year and then, following budget adoption, file the budget with the County Superintendent of Schools by July 1 of each year. Additionally, pursuant to Education Code § 52062, prior to budget adoption, each school district's Local Control and Accountability Plan (LCAP) must be approved following opportunities for review and comment by the LCAP Advisory Committee, the English Learner Parent Advisory Committee, and members of the public, including at least one public hearing.

The adoption process requires two separate Governing Board public meetings, held at least one day apart, for the school district budget hearing and budget adoption. In addition, the LCAP public hearing must occur at the same meeting as the budget public hearing and the LCAP adoption must occur at the same meeting as the budget adoption. The LCAP item must precede the budget item at each meeting. The public hearings require 72 hours public notice.

Following budget adoption, Education Code (EC) Sections 35035(g), 42130 and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is the Interim Report Process.

The budget must be developed in accordance with criteria and standards adopted by the California State Board of Education. These criteria and standards require Districts to certify that their budgetary projections are accurate within established ranges and to explain any significant variances, to certify that the budget includes sufficient facilities maintenance funding, and to certify that they are limiting deficit spending and maintaining sufficient reserves.

Budget Certification

Based on the best available current information and budgetary assumptions, it is recommended that the Board of Trustees of the Manhattan Beach Unified School District adopt the proposed budget for 2023-24 and two subsequent years, 2024-25 and 2025-26. It is additionally recommended the Board of Trustees continue to maintain a balanced yet conservative approach to budget planning. As noted, it will be important to make significant expenditure reductions and to seek additional revenue sources to limit deficit spending and ensure a strong general fund reserve in anticipation of ongoing cash flow considerations and the ongoing impact of the current economic recession in upcoming fiscal years.

Detailed Budget Forms

The following pages include the detailed budget documents. The budget format established by the State and LACOE and complies with the Standardized Account Code Structure (SACS) used throughout the state as well as any locally prescribed requirements.

Budget Forms

Each fund is reported separately in the SACS format and provides a columnar view of the adopted, current operating budget, expenditures based on the close of the prescribed reporting period, proposed budget, and the difference between proposed and approved operating budget. In addition to the columnar review of fiscal year change the budget is broken down by description of revenue, expenditures, excess (deficiency of revenue over expenditures), other financing sources, net change to fund balance for the year, and the resulting ending balance based on the beginning balance (prior year closing ending balance). Definitions³³ are as follows:

Revenue: The primary financial source of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditures reimbursement.

Expenditures: The costs of goods delivered or services rendered, whether paid or unpaid, included expenses, provisions for debt. The expenses are to benefit the current fiscal period.

Other Financing Sources/Uses: Reporting of sources includes long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Reporting of uses includes operating transfers out.

Fund Balance: The difference between assets and liabilities. The fund equity of governmental and trust funds.

Criteria and Standards

The criteria and standards were created to develop, review, and assess school district and county office of education budgets and interim financial reports. They are intended to provide a measurement system for fiscal solvency on a periodic basis. The District's budget is measured against the standards, and a determination of whether the standards have been "met" or "not met" is made; this determination is intended to foster dialog, explanations and more detailed analysis on the part of the Board of Education, Staff, and the County Office in their review.

SACS Budget Report

The District's SACS Budget Report has been prepared and is presented simultaneously with the Budget Narrative; the documents are published and posted alongside each other to the Board and to the public.

³³ California School Accounting Manual, Revised October 2011. Glossary Section

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: 325 S. Peck Ave., Manhattan Beach 90266

Date: June 13, 2024

Adoption Date: June 20, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 325 S. Peck Ave., Manhattan
Beach 90266

Date: June 18, 2024

Time: _____

Contact person for additional information on the budget reports:

Name: Dr. Dawnalyn Murakawa-Leopard

Title: Deputy Superintendent

Telephone: 310-618-7345 x5943

E-mail: dmurakawa@mbusd.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/20/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 20, 2024

For additional information on this certification, please contact:

Name: Dr. Dawnalyn Murakawa-Leopard
Title: Deputy Superintendent
Telephone: (310) 318-7345 x5943
E-mail: dmurakawa@mbusd.org

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	66,436,286.00	1.67%	67,543,299.00	3.23%	69,722,083.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,481,684.00	1.61%	1,505,565.00	0.00%	1,505,565.00
4. Other Local Revenues	8600-8799	5,345,536.00	0.00%	5,345,536.00	0.00%	5,345,536.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(20,497,203.00)	12.51%	(23,061,293.00)	-1.93%	(22,615,213.00)
6. Total (Sum lines A1 thru A5c)		52,766,303.00	-2.72%	51,333,107.00	5.11%	53,957,971.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,590,484.00		25,050,286.00
b. Step & Column Adjustment				332,676.00		325,654.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(872,874.00)		(629,342.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,590,484.00	-2.11%	25,050,286.00	-1.21%	24,746,598.00
2. Classified Salaries						
a. Base Salaries				7,115,296.00		7,207,795.00
b. Step & Column Adjustment				92,499.00		93,701.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,115,296.00	1.30%	7,207,795.00	1.30%	7,301,496.00
3. Employee Benefits	3000-3999	13,952,524.00	0.30%	13,995,051.00	3.80%	14,527,298.00
4. Books and Supplies	4000-4999	1,591,518.00	-8.15%	1,461,769.00	2.72%	1,501,529.00
5. Services and Other Operating Expenditures	5000-5999	5,680,060.00	1.76%	5,779,825.00	2.72%	5,937,036.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	91,000.00	0.00%	91,000.00	0.00%	91,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(229,563.00)	0.00%	(229,563.00)	0.00%	(229,563.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		53,791,319.00	-0.81%	53,356,163.00	0.97%	53,875,394.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,025,016.00)		(2,023,056.00)		82,577.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,217,561.36		7,192,545.36		5,169,489.36
2. Ending Fund Balance (Sum lines C and D1)		7,192,545.36		5,169,489.36		5,252,066.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,950,236.00				
2. Unassigned/Unappropriated	9790	2,242,309.36		5,169,489.36		5,252,066.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,192,545.36		5,169,489.36		5,252,066.36
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,950,236.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,242,309.36		5,169,489.36		5,252,066.36
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,192,545.36		5,169,489.36		5,252,066.36
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing reductions are being projected for both subsequent fiscal years.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,108,075.00	0.00%	2,108,075.00	0.00%	2,108,075.00
3. Other State Revenues	8300-8599	10,820,997.00	-5.92%	10,180,029.00	0.00%	10,180,029.00
4. Other Local Revenues	8600-8799	10,712,069.00	-8.15%	9,839,363.00	0.00%	9,839,363.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	20,497,203.00	12.51%	23,061,293.00	-1.93%	22,615,213.00
6. Total (Sum lines A1 thru A5c)		44,138,344.00	2.38%	45,188,760.00	-0.99%	44,742,680.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,964,818.00		13,829,204.00
b. Step & Column Adjustment				177,473.00		173,358.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(313,087.00)		(493,998.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,964,818.00	-0.97%	13,829,204.00	-2.32%	13,508,564.00
2. Classified Salaries						
a. Base Salaries				9,684,862.00		9,810,765.00
b. Step & Column Adjustment				125,903.00		127,540.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,684,862.00	1.30%	9,810,765.00	1.30%	9,938,305.00
3. Employee Benefits	3000-3999	12,976,139.00	3.44%	13,422,751.00	2.31%	13,732,670.00
4. Books and Supplies	4000-4999	1,822,599.00	-51.68%	880,742.00	2.72%	904,699.00
5. Services and Other Operating Expenditures	5000-5999	6,060,427.00	-0.34%	6,039,602.00	2.72%	6,203,879.00
6. Capital Outlay	6000-6999	250,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	300,000.00	0.00%	300,000.00	0.00%	300,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	154,563.00	0.00%	154,563.00	0.00%	154,563.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		45,213,408.00	-1.72%	44,437,627.00	0.69%	44,742,680.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,075,064.00)		751,133.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,950,783.75		2,875,719.75		3,626,852.75
2. Ending Fund Balance (Sum lines C and D1)		2,875,719.75		3,626,852.75		3,626,852.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,875,720.37		3,626,852.75		3,626,852.75
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.62)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,875,719.75		3,626,852.75		3,626,852.75
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated salaries being reduced by jobs funded by sources no longer being received.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	66,436,286.00	1.67%	67,543,299.00	3.23%	69,722,083.00
2. Federal Revenues	8100-8299	2,108,075.00	0.00%	2,108,075.00	0.00%	2,108,075.00
3. Other State Revenues	8300-8599	12,302,681.00	-5.02%	11,685,594.00	0.00%	11,685,594.00
4. Other Local Revenues	8600-8799	16,057,605.00	-5.43%	15,184,899.00	0.00%	15,184,899.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		96,904,647.00	-0.40%	96,521,867.00	2.26%	98,700,651.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,555,302.00		38,879,490.00
b. Step & Column Adjustment				510,149.00		499,012.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,185,961.00)		(1,123,340.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,555,302.00	-1.71%	38,879,490.00	-1.61%	38,255,162.00
2. Classified Salaries						
a. Base Salaries				16,800,158.00		17,018,560.00
b. Step & Column Adjustment				218,402.00		221,241.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,800,158.00	1.30%	17,018,560.00	1.30%	17,239,801.00
3. Employee Benefits	3000-3999	26,928,663.00	1.82%	27,417,802.00	3.07%	28,259,968.00
4. Books and Supplies	4000-4999	3,414,117.00	-31.39%	2,342,511.00	2.72%	2,406,228.00
5. Services and Other Operating Expenditures	5000-5999	11,740,487.00	0.67%	11,819,427.00	2.72%	12,140,915.00
6. Capital Outlay	6000-6999	250,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	391,000.00	0.00%	391,000.00	0.00%	391,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,000.00)	0.00%	(75,000.00)	0.00%	(75,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		99,004,727.00	-1.22%	97,793,790.00	0.84%	98,618,074.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,100,080.00)		(1,271,923.00)		82,577.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,168,345.11		10,068,265.11		8,796,342.11
2. Ending Fund Balance (Sum lines C and D1)		10,068,265.11		8,796,342.11		8,878,919.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,875,720.37		3,626,852.75		3,626,852.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,950,236.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,242,308.74		5,169,489.36		5,252,066.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,068,265.11		8,796,342.11		8,878,919.11
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,950,236.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,242,309.36		5,169,489.36		5,252,066.36
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.62)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,192,544.74		5,169,489.36		5,252,066.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.26%		5.29%		5.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,612.63		5,646.94		5,650.12
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		99,004,727.00		97,793,790.00		98,618,074.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		99,004,727.00		97,793,790.00		98,618,074.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,970,141.81		2,933,813.70		2,958,542.22
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,970,141.81		2,933,813.70		2,958,542.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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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	67,204,782.00	0.00	67,204,782.00	66,436,286.00	0.00	66,436,286.00	-1.1%
2) Federal Revenue		8100-8299	0.00	2,616,422.00	2,616,422.00	0.00	2,108,075.00	2,108,075.00	-19.4%
3) Other State Revenue		8300-8599	1,481,684.00	11,027,089.00	12,508,773.00	1,481,684.00	10,820,997.00	12,302,681.00	-1.6%
4) Other Local Revenue		8600-8799	5,345,536.00	10,931,195.00	16,276,731.00	5,345,536.00	10,712,069.00	16,057,605.00	-1.3%
5) TOTAL, REVENUES			74,032,002.00	24,574,706.00	98,606,708.00	73,263,506.00	23,641,141.00	96,904,647.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,897,114.00	12,854,421.00	40,751,535.00	25,590,484.00	13,964,818.00	39,555,302.00	-2.9%
2) Classified Salaries		2000-2999	6,965,232.00	8,721,389.00	15,686,621.00	7,115,296.00	9,684,862.00	16,800,158.00	7.1%
3) Employee Benefits		3000-3999	14,192,945.00	12,469,440.00	26,662,385.00	13,952,524.00	12,976,139.00	26,928,663.00	1.0%
4) Books and Supplies		4000-4999	1,544,944.00	2,830,251.00	4,375,195.00	1,591,518.00	1,822,599.00	3,414,117.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	5,737,024.00	8,720,502.00	14,457,526.00	5,680,060.00	6,060,427.00	11,740,487.00	-18.8%
6) Capital Outlay		6000-6999	16,663.00	250,000.00	266,663.00	0.00	250,000.00	250,000.00	-6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	91,000.00	345,000.00	436,000.00	91,000.00	300,000.00	391,000.00	-10.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(279,978.00)	204,978.00	(75,000.00)	(229,563.00)	154,563.00	(75,000.00)	0.0%
9) TOTAL, EXPENDITURES			56,164,944.00	46,395,981.00	102,560,925.00	53,791,319.00	45,213,408.00	99,004,727.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,867,058.00	(21,821,275.00)	(3,954,217.00)	19,472,187.00	(21,572,267.00)	(2,100,080.00)	-46.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,093,154.00)	(1,861,063.00)	(3,954,217.00)	(1,025,016.00)	(1,075,064.00)	(2,100,080.00)	-46.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,310,317.36	5,811,846.75	16,122,164.11	8,217,561.36	3,950,783.75	12,168,345.11	-24.5%
b) Audit Adjustments		9793	398.00	0.00	398.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,310,715.36	5,811,846.75	16,122,562.11	8,217,561.36	3,950,783.75	12,168,345.11	-24.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,310,715.36	5,811,846.75	16,122,562.11	8,217,561.36	3,950,783.75	12,168,345.11	-24.5%
2) Ending Balance, June 30 (E + F1e)			8,217,561.36	3,950,783.75	12,168,345.11	7,192,545.36	2,875,719.75	10,068,265.11	-17.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,950,784.19	3,950,784.19	0.00	2,875,720.37	2,875,720.37	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,128,046.00	0.00	5,128,046.00	4,950,236.00	0.00	4,950,236.00	-3.5%
Unassigned/Unappropriated Amount		9790	3,089,515.36	(.44)	3,089,514.92	2,242,309.36	(.62)	2,242,308.74	-27.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,743,779.00	0.00	9,743,779.00	8,440,738.00	0.00	8,440,738.00	-13.4%
Education Protection Account State Aid - Current Year		8012	1,170,670.00	0.00	1,170,670.00	1,142,312.00	0.00	1,142,312.00	-2.4%
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	206,336.00	0.00	206,336.00	199,957.00	0.00	199,957.00	-3.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,756,100.00	0.00	49,756,100.00	50,228,527.00	0.00	50,228,527.00	0.9%
Unsecured Roll Taxes		8042	1,501,067.00	0.00	1,501,067.00	1,693,510.00	0.00	1,693,510.00	12.8%
Prior Years' Taxes		8043	1,926,163.00	0.00	1,926,163.00	1,387,789.00	0.00	1,387,789.00	-28.0%
Supplemental Taxes		8044	538,026.00	0.00	538,026.00	448,355.00	0.00	448,355.00	-16.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,362,641.00	0.00	2,362,641.00	2,895,098.00	0.00	2,895,098.00	22.5%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	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			67,204,782.00	0.00	67,204,782.00	66,436,286.00	0.00	66,436,286.00	-1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	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			67,204,782.00	0.00	67,204,782.00	66,436,286.00	0.00	66,436,286.00	-1.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,737,867.00	1,737,867.00	0.00	1,737,867.00	1,737,867.00	0.0%
Special Education Discretionary Grants		8182	0.00	140,454.00	140,454.00	0.00	140,454.00	140,454.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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		148,520.00	148,520.00		148,520.00	148,520.00	0.0%
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		49,653.00	49,653.00		81,234.00	81,234.00	63.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	539,928.00	539,928.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	2,616,422.00	2,616,422.00	0.00	2,108,075.00	2,108,075.00	-19.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		5,135,381.00	5,135,381.00		5,135,381.00	5,135,381.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	305,969.00	0.00	305,969.00	305,969.00	0.00	305,969.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,035,581.00	421,253.00	1,456,834.00	1,035,581.00	421,253.00	1,456,834.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	140,134.00	5,470,455.00	5,610,589.00	140,134.00	5,264,363.00	5,404,497.00	-3.7%
TOTAL, OTHER STATE REVENUE			1,481,684.00	11,027,089.00	12,508,773.00	1,481,684.00	10,820,997.00	12,302,681.00	-1.6%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,466,225.00	0.00	2,466,225.00	2,466,225.00	0.00	2,466,225.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,540,043.00	0.00	1,540,043.00	1,540,043.00	0.00	1,540,043.00	0.0%
Interest		8660	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	44,268.00	2,707,622.00	2,751,890.00	44,268.00	2,794,330.00	2,838,598.00	3.2%
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	895,000.00	8,223,573.00	9,118,573.00	895,000.00	7,917,739.00	8,812,739.00	-3.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,345,536.00	10,931,195.00	16,276,731.00	5,345,536.00	10,712,069.00	16,057,605.00	-1.3%
TOTAL, REVENUES			74,032,002.00	24,574,706.00	98,606,708.00	73,263,506.00	23,641,141.00	96,904,647.00	-1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,429,066.00	9,645,122.00	33,074,188.00	20,868,527.00	11,073,085.00	31,941,612.00	-3.4%
Certificated Pupil Support Salaries		1200	1,239,185.00	2,098,204.00	3,337,389.00	1,436,354.00	1,862,150.00	3,298,504.00	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,041,527.00	487,658.00	3,529,185.00	3,205,595.00	413,887.00	3,619,482.00	2.6%
Other Certificated Salaries		1900	187,336.00	623,437.00	810,773.00	80,008.00	615,696.00	695,704.00	-14.2%
TOTAL, CERTIFICATED SALARIES			27,897,114.00	12,854,421.00	40,751,535.00	25,590,484.00	13,964,818.00	39,555,302.00	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	742,811.00	5,867,397.00	6,610,208.00	707,502.00	6,761,373.00	7,468,875.00	13.0%
Classified Support Salaries		2200	2,817,732.00	2,116,672.00	4,934,404.00	2,902,852.00	2,213,246.00	5,116,098.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	750,657.00	284,996.00	1,035,653.00	750,475.00	287,950.00	1,038,425.00	0.3%
Clerical, Technical and Office Salaries		2400	2,653,689.00	440,486.00	3,094,175.00	2,754,467.00	422,293.00	3,176,760.00	2.7%
Other Classified Salaries		2900	343.00	11,838.00	12,181.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			6,965,232.00	8,721,389.00	15,686,621.00	7,115,296.00	9,684,862.00	16,800,158.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,378,779.00	5,949,312.00	11,328,091.00	5,214,719.00	6,036,139.00	11,250,858.00	-0.7%
PERS		3201-3202	1,654,022.00	2,287,808.00	3,941,830.00	1,743,853.00	2,592,279.00	4,336,132.00	10.0%
OASDI/Medicare/Alternative		3301-3302	921,767.00	843,624.00	1,765,391.00	960,345.00	938,191.00	1,898,536.00	7.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	5,467,403.00	2,981,860.00	8,449,263.00	5,292,637.00	2,996,592.00	8,289,229.00	-1.9%
Unemployment Insurance		3501-3502	20,763.00	10,913.00	31,676.00	17,172.00	12,357.00	29,529.00	-6.8%
Workers' Compensation		3601-3602	668,105.00	395,923.00	1,064,028.00	651,768.00	400,581.00	1,052,349.00	-1.1%
OPEB, Allocated		3701-3702	37,298.00	0.00	37,298.00	27,222.00	0.00	27,222.00	-27.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,808.00	0.00	44,808.00	44,808.00	0.00	44,808.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,192,945.00	12,469,440.00	26,662,385.00	13,952,524.00	12,976,139.00	26,928,663.00	1.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	34,583.00	1,178,106.00	1,212,689.00	172,520.00	1,156,305.00	1,328,825.00	9.6%
Books and Other Reference Materials		4200	343.00	19,435.00	19,778.00	0.00	1,000.00	1,000.00	-94.9%
Materials and Supplies		4300	539,711.00	1,228,745.00	1,768,456.00	514,304.00	653,678.00	1,167,982.00	-34.0%
Noncapitalized Equipment		4400	970,307.00	403,965.00	1,374,272.00	904,694.00	11,616.00	916,310.00	-33.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,544,944.00	2,830,251.00	4,375,195.00	1,591,518.00	1,822,599.00	3,414,117.00	-22.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	107,741.00	2,689,495.00	2,797,236.00	107,741.00	2,641,418.00	2,749,159.00	-1.7%
Travel and Conferences		5200	88,994.00	127,030.00	216,024.00	87,293.00	52,726.00	140,019.00	-35.2%
Dues and Memberships		5300	42,233.00	1,190.00	43,423.00	32,800.00	0.00	32,800.00	-24.5%
Insurance		5400 - 5450	789,107.00	5,023.00	794,130.00	1,431,090.00	0.00	1,431,090.00	80.2%
Operations and Housekeeping Services		5500	1,709,884.00	0.00	1,709,884.00	1,712,200.00	0.00	1,712,200.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,456.00	347,360.00	698,816.00	168,852.00	334,210.00	503,062.00	-28.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,427,266.00	5,550,404.00	7,977,670.00	1,874,084.00	3,032,073.00	4,906,157.00	-38.5%
Communications		5900	220,343.00	0.00	220,343.00	266,000.00	0.00	266,000.00	20.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,737,024.00	8,720,502.00	14,457,526.00	5,680,060.00	6,060,427.00	11,740,487.00	-18.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,663.00	250,000.00	266,663.00	0.00	250,000.00	250,000.00	-6.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,663.00	250,000.00	266,663.00	0.00	250,000.00	250,000.00	-6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	45,000.00	45,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	47,500.00	300,000.00	347,500.00	47,500.00	300,000.00	347,500.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	43,500.00	0.00	43,500.00	43,500.00	0.00	43,500.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			91,000.00	345,000.00	436,000.00	91,000.00	300,000.00	391,000.00	-10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(204,978.00)	204,978.00	0.00	(154,563.00)	154,563.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(75,000.00)	0.00	(75,000.00)	(75,000.00)	0.00	(75,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(279,978.00)	204,978.00	(75,000.00)	(229,563.00)	154,563.00	(75,000.00)	0.0%
TOTAL, EXPENDITURES			56,164,944.00	46,395,981.00	102,560,925.00	53,791,319.00	45,213,408.00	99,004,727.00	-3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Resource Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	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			(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	0.00	0.0%

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	67,204,782.00	0.00	67,204,782.00	66,436,286.00	0.00	66,436,286.00	-1.1%
2) Federal Revenue		8100-8299	0.00	2,616,422.00	2,616,422.00	0.00	2,108,075.00	2,108,075.00	-19.4%
3) Other State Revenue		8300-8599	1,481,684.00	11,027,089.00	12,508,773.00	1,481,684.00	10,820,997.00	12,302,681.00	-1.6%
4) Other Local Revenue		8600-8799	5,345,536.00	10,931,195.00	16,276,731.00	5,345,536.00	10,712,069.00	16,057,605.00	-1.3%
5) TOTAL, REVENUES			74,032,002.00	24,574,706.00	98,606,708.00	73,263,506.00	23,641,141.00	96,904,647.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	33,912,696.00	32,566,068.00	66,478,764.00	31,128,002.00	32,477,273.00	63,605,275.00	-4.3%
2) Instruction - Related Services	2000-2999		5,425,924.00	1,633,168.00	7,059,092.00	5,911,341.00	1,223,389.00	7,134,730.00	1.1%
3) Pupil Services	3000-3999		2,379,638.00	6,696,262.00	9,075,900.00	2,543,191.00	6,700,681.00	9,243,872.00	1.9%
4) Ancillary Services	4000-4999		578,844.00	5,232.00	584,076.00	530,306.00	0.00	530,306.00	-9.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,220,649.00	1,709,181.00	7,929,830.00	6,490,296.00	1,154,563.00	7,644,859.00	-3.6%
8) Plant Services	8000-8999		7,306,193.00	3,441,070.00	10,747,263.00	6,847,183.00	3,357,502.00	10,204,685.00	-5.0%
9) Other Outgo	9000-9999		341,000.00	345,000.00	686,000.00	341,000.00	300,000.00	641,000.00	-6.6%
10) TOTAL, EXPENDITURES			56,164,944.00	46,395,981.00	102,560,925.00	53,791,319.00	45,213,408.00	99,004,727.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,867,058.00	(21,821,275.00)	(3,954,217.00)	19,472,187.00	(21,572,267.00)	(2,100,080.00)	-46.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,960,212.00)	19,960,212.00	0.00	(20,497,203.00)	20,497,203.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,093,154.00)	(1,861,063.00)	(3,954,217.00)	(1,025,016.00)	(1,075,064.00)	(2,100,080.00)	-46.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,310,317.36	5,811,846.75	16,122,164.11	8,217,561.36	3,950,783.75	12,168,345.11	-24.5%

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

Description Function Codes Object Codes			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	398.00	0.00	398.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,310,715.36	5,811,846.75	16,122,562.11	8,217,561.36	3,950,783.75	12,168,345.11	-24.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,310,715.36	5,811,846.75	16,122,562.11	8,217,561.36	3,950,783.75	12,168,345.11	-24.5%
2) Ending Balance, June 30 (E + F1e)			8,217,561.36	3,950,783.75	12,168,345.11	7,192,545.36	2,875,719.75	10,068,265.11	-17.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,950,784.19	3,950,784.19	0.00	2,875,720.37	2,875,720.37	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,128,046.00	0.00	5,128,046.00	4,950,236.00	0.00	4,950,236.00	-3.5%
Unassigned/Unappropriated Amount		9790	3,089,515.36	(.44)	3,089,514.92	2,242,309.36	(.62)	2,242,308.74	-27.4%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	230,442.41	175,537.41
6266	Educator Effectiveness, FY 2021-22	518,402.09	316,721.09
6300	Lottery: Instructional Materials	547,314.98	668,567.98
6500	Special Education	.19	.19
6546	Mental Health-Related Services	0.00	88,335.56
6547	Special Education Early Intervention Preschool Grant	538,403.00	527,686.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,010,483.55	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	580,164.00	992,793.00
7311	Classified School Employee Professional Development Block Grant	1,762.82	1,762.82
7338	College Readiness Block Grant	34,636.46	34,636.46
7412	A-G Access/Success Grant	17,875.83	0.00
7425	Expanded Learning Opportunities (ELO) Grant	.47	.47
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.35	.35
7435	Learning Recovery Emergency Block Grant	446,045.00	69,679.00
7810	Other Restricted State	25,253.00	0.00
9010	Other Restricted Local	.04	.04
Total, Restricted Balance		3,950,784.19	2,875,720.37

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	619,000.00	600,000.00	-3.1%
5) TOTAL, REVENUES			619,000.00	600,000.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	577,500.00	600,000.00	3.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			577,500.00	600,000.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,839.42	286,339.42	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,839.42	286,339.42	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,839.42	286,339.42	16.9%
2) Ending Balance, June 30 (E + F1e)			286,339.42	286,339.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	286,339.42	286,339.42	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	619,000.00	600,000.00	-3.1%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			619,000.00	600,000.00	-3.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	577,500.00	600,000.00	3.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			577,500.00	600,000.00	3.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			577,500.00	600,000.00	3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	619,000.00	600,000.00	-3.1%
5) TOTAL, REVENUES			619,000.00	600,000.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		577,500.00	600,000.00	3.9%
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			577,500.00	600,000.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	244,839.42	286,339.42	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			244,839.42	286,339.42	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			244,839.42	286,339.42	16.9%
2) Ending Balance, June 30 (E + F1e)			286,339.42	286,339.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	286,339.42	286,339.42	0.0%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	286,339.42	286,339.42
Total, Restricted Balance		286,339.42	286,339.42

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	713,800.00	425,000.00	-40.5%
3) Other State Revenue		8300-8599	2,035,309.00	2,500,000.00	22.8%
4) Other Local Revenue		8600-8799	213,508.00	220,000.00	3.0%
5) TOTAL, REVENUES			2,962,617.00	3,145,000.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	858,855.00	1,212,949.00	41.2%
3) Employee Benefits		3000-3999	390,440.00	540,544.00	38.4%
4) Books and Supplies		4000-4999	815,000.00	815,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,900.00	28,900.00	0.0%
6) Capital Outlay		6000-6999	114,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,000.00	75,000.00	0.0%
9) TOTAL, EXPENDITURES			2,282,195.00	2,672,393.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			680,422.00	472,607.00	-30.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			680,422.00	472,607.00	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,883,774.85	3,564,196.85	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,883,774.85	3,564,196.85	23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,883,774.85	3,564,196.85	23.6%
2) Ending Balance, June 30 (E + F1e)			3,564,196.85	4,036,803.85	13.3%
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	3,489,744.44	3,962,351.44	13.5%
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	74,452.41	74,452.41	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	599,800.00	425,000.00	-29.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	114,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			713,800.00	425,000.00	-40.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,033,069.00	2,497,760.00	22.9%
All Other State Revenue		8590	2,240.00	2,240.00	0.0%
TOTAL, OTHER STATE REVENUE			2,035,309.00	2,500,000.00	22.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	213,508.00	220,000.00	3.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,508.00	220,000.00	3.0%
TOTAL, REVENUES			2,962,617.00	3,145,000.00	6.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	540,709.00	907,714.00	67.9%
Classified Supervisors' and Administrators' Salaries		2300	122,728.00	122,728.00	0.0%
Clerical, Technical and Office Salaries		2400	130,938.00	137,147.00	4.7%
Other Classified Salaries		2900	64,480.00	45,360.00	-29.7%
TOTAL, CLASSIFIED SALARIES			858,855.00	1,212,949.00	41.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,179.00	2,240.00	-72.6%
PERS		3201-3202	185,446.00	293,897.00	58.5%
OASDI/Medicare/Alternative		3301-3302	57,494.00	86,987.00	51.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	122,934.00	134,386.00	9.3%
Unemployment Insurance		3501-3502	421.00	591.00	40.4%
Workers' Compensation		3601-3602	15,966.00	22,443.00	40.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			390,440.00	540,544.00	38.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,691.00	62,691.00	0.0%
Noncapitalized Equipment		4400	2,309.00	2,309.00	0.0%
Food		4700	750,000.00	750,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			815,000.00	815,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,200.00	2,200.00	0.0%
Dues and Memberships		5300	500.00	500.00	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	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,200.00	24,200.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,900.00	28,900.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	114,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			114,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	75,000.00	75,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,000.00	75,000.00	0.0%
TOTAL, EXPENDITURES			2,282,195.00	2,672,393.00	17.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	713,800.00	425,000.00	-40.5%
3) Other State Revenue		8300-8599	2,035,309.00	2,500,000.00	22.8%
4) Other Local Revenue		8600-8799	213,508.00	220,000.00	3.0%
5) TOTAL, REVENUES			2,962,617.00	3,145,000.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,207,195.00	2,597,393.00	17.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		75,000.00	75,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,282,195.00	2,672,393.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			680,422.00	472,607.00	-30.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			680,422.00	472,607.00	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,883,774.85	3,564,196.85	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,883,774.85	3,564,196.85	23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,883,774.85	3,564,196.85	23.6%
2) Ending Balance, June 30 (E + F1e)			3,564,196.85	4,036,803.85	13.3%
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	3,489,744.44	3,962,351.44	13.5%
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	74,452.41	74,452.41	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)	2,639,096.53	3,111,703.53
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	196,170.25	196,170.25
7029	Child Nutrition: Food Service Staff Training Funds	1,495.66	1,495.66
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	652,982.00	652,982.00
Total, Restricted Balance		3,489,744.44	3,962,351.44

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,209.00	0.00	-100.0%
5) TOTAL, REVENUES			66,209.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,289.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	156,916.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,360,938.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,529,143.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,462,934.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,462,934.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,462,933.77	(.23)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,462,933.77	(.23)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,462,933.77	(.23)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.23)	(.23)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.23)	(.23)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	66,209.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,209.00	0.00	-100.0%
TOTAL, REVENUES			66,209.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,705.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,584.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,289.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	156,916.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,916.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,339,785.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,153.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,360,938.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			3,529,143.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,209.00	0.00	-100.0%
5) TOTAL, REVENUES			66,209.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,529,143.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,529,143.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,462,934.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,462,934.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,462,933.77	(.23)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,462,933.77	(.23)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,462,933.77	(.23)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.23)	(.23)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.23)	(.23)	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	738,000.00	738,000.00	0.0%
5) TOTAL, REVENUES			738,000.00	738,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,332.00	20,332.00	0.0%
6) Capital Outlay		6000-6999	44,300.00	147,520.00	233.0%
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			64,632.00	167,852.00	159.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			673,368.00	570,148.00	-15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			673,368.00	570,148.00	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,946,477.34	2,619,845.34	34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,946,477.34	2,619,845.34	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,946,477.34	2,619,845.34	34.6%
2) Ending Balance, June 30 (E + F1e)			2,619,845.34	3,189,993.34	21.8%
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	2,619,845.34	3,189,993.34	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	700,000.00	700,000.00	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			738,000.00	738,000.00	0.0%
TOTAL, REVENUES			738,000.00	738,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,832.00	16,832.00	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	3,500.00	3,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,332.00	20,332.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,300.00	147,520.00	233.0%
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			44,300.00	147,520.00	233.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			64,632.00	167,852.00	159.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	738,000.00	738,000.00	0.0%
5) TOTAL, REVENUES			738,000.00	738,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,332.00	20,332.00	0.0%
8) Plant Services	8000-8999		44,300.00	147,520.00	233.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,632.00	167,852.00	159.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			673,368.00	570,148.00	-15.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			673,368.00	570,148.00	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,946,477.34	2,619,845.34	34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,946,477.34	2,619,845.34	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,946,477.34	2,619,845.34	34.6%
2) Ending Balance, June 30 (E + F1e)			2,619,845.34	3,189,993.34	21.8%
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	2,619,845.34	3,189,993.34	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	2,619,845.34	3,189,993.34
Total, Restricted Balance		2,619,845.34	3,189,993.34

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,033,397.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			5,333,397.00	300,000.00	-94.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	586.00	0.00	-100.0%
4) Books and Supplies		4000-4999	2,624.00	2,000.00	-23.8%
5) Services and Other Operating Expenditures		5000-5999	49,046.00	85,000.00	73.3%
6) Capital Outlay		6000-6999	1,973,162.00	4,137,378.00	109.7%
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			2,027,418.00	4,224,378.00	108.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,305,979.00	(3,924,378.00)	-218.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,305,979.00	(3,924,378.00)	-218.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,810,567.83	8,116,546.83	68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,810,567.83	8,116,546.83	68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,810,567.83	8,116,546.83	68.7%
2) Ending Balance, June 30 (E + F1e)			8,116,546.83	4,192,168.83	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,060,560.27	4,136,182.27	-48.7%
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	55,986.56	55,986.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,033,397.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,033,397.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	0.0%
TOTAL, REVENUES			5,333,397.00	300,000.00	-94.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,000.00	0.00	-100.0%
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			2,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	400.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	148.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	37.00	0.00	-100.0%
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			586.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,624.00	2,000.00	-23.8%
TOTAL, BOOKS AND SUPPLIES			2,624.00	2,000.00	-23.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,046.00	85,000.00	73.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,046.00	85,000.00	73.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,973,162.00	4,137,378.00	109.7%
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			1,973,162.00	4,137,378.00	109.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,027,418.00	4,224,378.00	108.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,033,397.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			5,333,397.00	300,000.00	-94.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,027,418.00	4,224,378.00	108.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,027,418.00	4,224,378.00	108.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,305,979.00	(3,924,378.00)	-218.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,305,979.00	(3,924,378.00)	-218.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,810,567.83	8,116,546.83	68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,810,567.83	8,116,546.83	68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,810,567.83	8,116,546.83	68.7%
2) Ending Balance, June 30 (E + F1e)			8,116,546.83	4,192,168.83	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,060,560.27	4,136,182.27	-48.7%
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	55,986.56	55,986.56	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		
7710	State School Facilities Projects	8,060,560.27	4,136,182.27
Total, Restricted Balance		8,060,560.27	4,136,182.27

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	70,000.00	7.7%
5) TOTAL, REVENUES			65,000.00	70,000.00	7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,581.00	5,000.00	-52.7%
6) Capital Outlay		6000-6999	22,280.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,861.00	5,000.00	-84.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,139.00	65,000.00	102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,139.00	65,000.00	102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,265.38	577,404.38	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,265.38	577,404.38	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,265.38	577,404.38	5.9%
2) Ending Balance, June 30 (E + F1e)			577,404.38	642,404.38	11.3%
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	424,460.92	474,460.92	11.8%
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	152,943.46	167,943.46	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	20,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,000.00	50,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	70,000.00	7.7%
TOTAL, REVENUES			65,000.00	70,000.00	7.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,395.00	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	5,186.00	5,000.00	-3.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,581.00	5,000.00	-52.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,280.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			22,280.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,861.00	5,000.00	-84.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	70,000.00	7.7%
5) TOTAL, REVENUES			65,000.00	70,000.00	7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,861.00	5,000.00	-84.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,861.00	5,000.00	-84.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			32,139.00	65,000.00	102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,139.00	65,000.00	102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,265.38	577,404.38	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,265.38	577,404.38	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,265.38	577,404.38	5.9%
2) Ending Balance, June 30 (E + F1e)			577,404.38	642,404.38	11.3%
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	424,460.92	474,460.92	11.8%
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	152,943.46	167,943.46	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	424,460.92	474,460.92
Total, Restricted Balance			424,460.92	474,460.92

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,605,081.00	21,605,081.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,605,081.00	21,605,081.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,605,081.00	21,605,081.00	0.0%
2) Ending Balance, June 30 (E + F1e)			21,605,081.00	21,605,081.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	21,605,081.00	21,605,081.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,605,081.00	21,605,081.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,605,081.00	21,605,081.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,605,081.00	21,605,081.00	0.0%
2) Ending Balance, June 30 (E + F1e)			21,605,081.00	21,605,081.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,605,081.00	21,605,081.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,750.00	7,750.00	0.0%
4) Other Local Revenue		8600-8799	6,292,500.00	6,300,000.00	0.1%
5) TOTAL, REVENUES			6,300,250.00	6,307,750.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,409,244.00	1,583,703.00	12.4%
2) Classified Salaries		2000-2999	1,609,857.00	1,764,715.00	9.6%
3) Employee Benefits		3000-3999	1,452,561.00	1,631,827.00	12.3%
4) Books and Supplies		4000-4999	219,383.00	215,500.00	-1.8%
5) Services and Other Operating Expenses		5000-5999	1,362,032.00	1,364,751.00	0.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,053,077.00	6,560,496.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			247,173.00	(252,746.00)	-202.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			247,173.00	(252,746.00)	-202.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,509,297.90	3,756,470.90	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,509,297.90	3,756,470.90	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,509,297.90	3,756,470.90	7.0%
2) Ending Net Position, June 30 (E + F1e)			3,756,470.90	3,503,724.90	-6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,756,470.90	3,503,724.90	-6.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	7,750.00	7,750.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,750.00	7,750.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	6,192,500.00	6,200,000.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,292,500.00	6,300,000.00	0.1%
TOTAL, REVENUES			6,300,250.00	6,307,750.00	0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,268,084.00	1,438,309.00	13.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	141,160.00	145,394.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,409,244.00	1,583,703.00	12.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,075,899.00	1,220,166.00	13.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	228,563.00	229,051.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	84,142.00	67,892.00	-19.3%
Clerical, Technical and Office Salaries		2400	221,253.00	247,606.00	11.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,609,857.00	1,764,715.00	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	116,708.00	108,341.00	-7.2%
PERS		3201-3202	593,811.00	723,678.00	21.9%
OASDI/Medicare/Alternative		3301-3302	186,357.00	214,669.00	15.2%
Health and Welfare Benefits		3401-3402	500,068.00	522,160.00	4.4%
Unemployment Insurance		3501-3502	1,444.00	1,615.00	11.8%
Workers' Compensation		3601-3602	54,173.00	61,364.00	13.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,452,561.00	1,631,827.00	12.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,353.00	82,980.00	-3.9%
Noncapitalized Equipment		4400	9,030.00	8,520.00	-5.6%
Food		4700	124,000.00	124,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			219,383.00	215,500.00	-1.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	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	1,345,000.00	1,347,000.00	0.1%
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	14,632.00	15,351.00	4.9%
Communications		5900	900.00	900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,362,032.00	1,364,751.00	0.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,053,077.00	6,560,496.00	8.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,750.00	7,750.00	0.0%
4) Other Local Revenue		8600-8799	6,292,500.00	6,300,000.00	0.1%
5) TOTAL, REVENUES			6,300,250.00	6,307,750.00	0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,053,077.00	6,560,496.00	8.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,053,077.00	6,560,496.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			247,173.00	(252,746.00)	-202.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			247,173.00	(252,746.00)	-202.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,509,297.90	3,756,470.90	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,509,297.90	3,756,470.90	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,509,297.90	3,756,470.90	7.0%
2) Ending Net Position, June 30 (E + F1e)			3,756,470.90	3,503,724.90	-6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,756,470.90	3,503,724.90	-6.7%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,106.00	2,000.00	-93.4%
5) TOTAL, REVENUES			30,106.00	2,000.00	-93.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	33,970.00	33,970.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			33,970.00	33,970.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,864.00)	(31,970.00)	727.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,864.00)	(31,970.00)	727.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	52,222.24	48,358.24	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,222.24	48,358.24	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,222.24	48,358.24	-7.4%
2) Ending Net Position, June 30 (E + F1e)			48,358.24	16,388.24	-66.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	48,358.24	16,388.24	-66.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	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	28,106.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,106.00	2,000.00	-93.4%
TOTAL, REVENUES			30,106.00	2,000.00	-93.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,970.00	33,970.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,970.00	33,970.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			33,970.00	33,970.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,106.00	2,000.00	-93.4%
5) TOTAL, REVENUES			30,106.00	2,000.00	-93.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		33,970.00	33,970.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			33,970.00	33,970.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,864.00)	(31,970.00)	727.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,864.00)	(31,970.00)	727.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	52,222.24	48,358.24	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,222.24	48,358.24	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,222.24	48,358.24	-7.4%
2) Ending Net Position, June 30 (E + F1e)			48,358.24	16,388.24	-66.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	48,358.24	16,388.24	-66.1%

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

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Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,661.81	5,705.75	5,840.43	5,612.63	5,612.63	5,705.75
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,661.81	5,705.75	5,840.43	5,612.63	5,612.63	5,705.75
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,661.81	5,705.75	5,840.43	5,612.63	5,612.63	5,705.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,909,383.00		3,909,383.00			3,909,383.00
Work in Progress	96,422,484.00		96,422,484.00			96,422,484.00
Total capital assets not being depreciated	100,331,867.00	0.00	100,331,867.00	0.00	0.00	100,331,867.00
Capital assets being depreciated:						
Land Improvements	23,554,214.00		23,554,214.00			23,554,214.00
Buildings	182,256,386.00		182,256,386.00			182,256,386.00
Equipment	5,182,728.00		5,182,728.00			5,182,728.00
Total capital assets being depreciated	210,993,328.00	0.00	210,993,328.00	0.00	0.00	210,993,328.00
Accumulated Depreciation for:						
Land Improvements	(4,248,711.00)		(4,248,711.00)			(4,248,711.00)
Buildings	(60,835,885.00)		(60,835,885.00)			(60,835,885.00)
Equipment	(4,526,252.00)		(4,526,252.00)			(4,526,252.00)
Total accumulated depreciation	(69,610,848.00)	0.00	(69,610,848.00)	0.00	0.00	(69,610,848.00)
Total capital assets being depreciated, net excluding lease and subscription assets	141,382,480.00	0.00	141,382,480.00	0.00	0.00	141,382,480.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	241,714,347.00	0.00	241,714,347.00	0.00	0.00	241,714,347.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			7,813,243.00	8,218,712.00	4,285,193.00	11,309,807.00	4,395,176.00	845,981.00	16,804,740.00	8,985,652.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		422,037.00	422,037.00	1,045,240.00	759,666.00	759,666.00	1,045,244.00	759,666.00	759,666.00
Property Taxes	8020-8079		712,644.00	1,825,718.00			637,790.00	21,009,115.00	5,253,500.00	2,477,638.00
Miscellaneous Funds	8080-8099		0.00							
Federal Revenue	8100-8299		0.00			100,000.00				
Other State Revenue	8300-8599		54,398.00	54,398.00	763,314.00	479,931.00	1,250,000.00	1,100,000.00	525,000.00	675,000.00
Other Local Revenue	8600-8799		0.00	55,541.00	171,279.00	12,595.00	1,350,047.00	1,659,303.00	247,649.00	893,297.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,189,079.00	2,357,694.00	1,979,833.00	1,352,192.00	3,997,503.00	24,813,662.00	6,785,815.00	4,805,601.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		300,000.00	3,568,664.00	3,568,664.00	3,568,664.00	3,568,664.00	3,568,664.00	3,568,664.00	3,568,664.00
Classified Salaries	2000-2999		85,000.00	600,000.00	1,576,516.00	1,576,516.00	1,576,516.00	1,576,516.00	1,576,516.00	1,576,516.00
Employee Benefits	3000-3999		98,610.00	1,022,549.00	1,844,839.00	2,309,723.00	2,309,723.00	2,309,723.00	2,309,723.00	2,309,723.00
Books and Supplies	4000-4999		200,000.00	1,200,000.00	800,000.00	125,000.00	35,000.00	125,000.00	125,000.00	100,000.00
Services	5000-5999		200,000.00	1,000,000.00	465,200.00	661,920.00	56,795.00	1,275,000.00	1,275,000.00	1,000,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		0.00	0.00	0.00	25,000.00	0.00	0.00		150,000.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			883,610.00	7,391,213.00	8,255,219.00	8,266,823.00	7,546,698.00	8,854,903.00	8,854,903.00	8,704,903.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								(5,900,000.00)	
Accounts Receivable	9200-9299		2,000,000.00	2,000,000.00	1,500,000.00				150,000.00	1,000,000.00
Due From Other Funds	9310	0.00								
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,000,000.00	2,000,000.00	1,500,000.00	0.00	0.00	0.00	(5,750,000.00)	1,000,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,900,000.00	900,000.00						
Due To Other Funds	9610									
Current Loans	9640				(11,800,000.00)					
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,900,000.00	900,000.00	(11,800,000.00)	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	100,000.00	1,100,000.00	13,300,000.00	0.00	0.00	0.00	(5,750,000.00)	1,000,000.00
E. NET INCREASE/DECREASE (B - C + D)			405,469.00	(3,933,519.00)	7,024,614.00	(6,914,631.00)	(3,549,195.00)	15,958,759.00	(7,819,088.00)	(2,899,302.00)
F. ENDING CASH (A + E)			8,218,712.00	4,285,193.00	11,309,807.00	4,395,176.00	845,981.00	16,804,740.00	8,985,652.00	6,086,350.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		6,086,350.00	234,196.00	9,900,927.00	6,935,687.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,045,244.00	759,666.00	759,666.00	1,045,252.00	0.00		9,583,050.00	9,583,050.00
Property Taxes	8020-8079	182,505.00	15,555,300.00	8,294,595.00	904,431.00			56,853,236.00	56,853,236.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299					2,008,075.00		2,108,075.00	2,108,075.00
Other State Revenue	8300-8599	1,000,000.00	730,000.00	550,000.00	750,000.00	4,370,640.00		12,302,681.00	12,302,681.00
Other Local Revenue	8600-8799		951,668.00	2,435,402.00	1,250,000.00	7,030,824.00		16,057,605.00	16,057,605.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,227,749.00	17,996,634.00	12,039,663.00	3,949,683.00	13,409,539.00	0.00	96,904,647.00	96,904,647.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,568,664.00	3,568,664.00	3,568,664.00	3,568,664.00	0.00		39,555,304.00	39,555,302.00
Classified Salaries	2000-2999	1,576,516.00	1,576,516.00	1,576,516.00	1,576,516.00	349,998.00		16,800,158.00	16,800,158.00
Employee Benefits	3000-3999	2,309,723.00	2,309,723.00	2,309,723.00	1,716,742.00	3,768,139.00		26,928,663.00	26,928,663.00
Books and Supplies	4000-4999	100,000.00	100,000.00	125,000.00	100,000.00	279,117.00		3,414,117.00	3,414,117.00
Services	5000-5999	1,275,000.00	1,275,000.00	1,275,000.00	1,275,000.00	706,572.00		11,740,487.00	11,740,487.00
Capital Outlay	6000-6999			250,000.00				250,000.00	250,000.00
Other Outgo	7000-7499					141,000.00		316,000.00	316,000.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,829,903.00	8,829,903.00	9,104,903.00	8,236,922.00	5,244,826.00	0.00	99,004,729.00	99,004,727.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			(5,900,000.00)	11,800,000.00			0.00	
Accounts Receivable	9200-9299	750,000.00	500,000.00		940,848.00	(9,769,500.00)		(928,652.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		750,000.00	500,000.00	(5,900,000.00)	12,740,848.00	(9,769,500.00)	0.00	(928,652.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(1,604,786.00)		1,195,214.00	
Due To Other Funds	9610							0.00	
Current Loans	9640				11,800,000.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	11,800,000.00	(1,604,786.00)	0.00	1,195,214.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		750,000.00	500,000.00	(5,900,000.00)	940,848.00	(8,164,714.00)	0.00	(2,123,866.00)	
E. NET INCREASE/DECREASE (B - C + D)		(5,852,154.00)	9,666,731.00	(2,965,240.00)	(3,346,391.00)	(1.00)	0.00	(4,223,948.00)	(2,100,080.00)
F. ENDING CASH (A + E)		234,196.00	9,900,927.00	6,935,687.00	3,589,296.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,589,295.00	

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	40,751,535.00	301	31,086.00	303	40,720,449.00	305	0.00		307	40,720,449.00	309
2000 - Classified Salaries	15,686,621.00	311	11,024.00	313	15,675,597.00	315	0.00		317	15,675,597.00	319
3000 - Employee Benefits	26,662,385.00	321	51,365.00	323	26,611,020.00	325	0.00		327	26,611,020.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,375,195.00	331	0.00	333	4,375,195.00	335	646,409.00		337	3,728,786.00	339
5000 - Services . . . & 7300 - Indirect Costs	14,382,526.00	341	18,363.00	343	14,364,163.00	345	3,175,805.00		347	11,188,358.00	349
TOTAL					101,746,424.00	365	TOTAL			97,924,210.00	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	33,074,188.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,270,562.00	380
3. STRS.	3101 & 3102	9,863,939.00	382
4. PERS.	3201 & 3202	1,664,437.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	966,478.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,690,921.00	385
7. Unemployment Insurance.	3501 & 3502	21,603.00	390
8. Workers' Compensation Insurance.	3601 & 3602	748,046.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		58,300,174.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		37,189.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		58,262,985.00	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.		59.50%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	59.50%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	97,924,210.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

19 75333 0000000
Form CEB
F8BFJYY6YT(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	39,555,302.00	301	33,607.00	303	39,521,695.00	305	0.00		307	39,521,695.00	309
2000 - Classified Salaries	16,800,158.00	311	11,024.00	313	16,789,134.00	315	0.00		317	16,789,134.00	319
3000 - Employee Benefits	26,928,663.00	321	43,910.00	323	26,884,753.00	325	0.00		327	26,884,753.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,414,117.00	331	0.00	333	3,414,117.00	335	725,000.00		337	2,689,117.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,665,487.00	341	0.00	343	11,665,487.00	345	3,098,163.00		347	8,567,324.00	349
TOTAL					98,275,186.00	365	TOTAL			94,452,023.00	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	31,941,612.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	7,143,875.00	380
3. STRS.	3101 & 3102	9,642,911.00	382
4. PERS.	3201 & 3202	1,932,018.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,053,255.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,443,092.00	385
7. Unemployment Insurance.	3501 & 3502	20,757.00	390
8. Workers' Compensation Insurance.	3601 & 3602	727,864.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	57,905,384.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	41,240.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	57,864,144.00	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.	61.26%	
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)	61.26%	
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).	94,452,023.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Budget, July 1
2023-24 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	177,719,451.00		177,719,451.00		11,405,486.00	166,313,965.00	10,350,732.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		153,048.00	153,048.00		64,931.00	88,117.00	36,746.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	81,507,699.00		81,507,699.00	3,437,360.00	10,199,251.00	74,745,808.00	4,145,597.00
Net Pension Liability	46,884,323.00		46,884,323.00	26,658,526.00		73,542,849.00	14,533,075.00
Total/Net OPEB Liability	3,003,094.00	(374,286.00)	2,628,808.00		186,752.00	2,442,056.00	
Compensated Absences Payable	387,396.00		387,396.00		26,273.00	361,123.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	309,501,963.00	(221,238.00)	309,280,725.00	30,095,886.00	21,882,693.00	317,493,918.00	29,066,150.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		2,472,497.00	2,472,497.00	1,876,631.00		4,349,128.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	2,472,497.00	2,472,497.00	1,876,631.00	0.00	4,349,128.00	0.00

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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	102,560,925.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,560,723.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	266,663.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	250,000.00
4. Other Transfers Out	All	9200	7200-7299	43,500.00
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	56,177.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				616,340.00
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	0.00
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)				93,383,862.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				5,705.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,366.62

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.)	88,866,925.72	15,822.02
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)	88,866,925.72	15,822.02
B. Required effort (Line A.2 times 90%)	79,980,233.15	14,239.82
C. Current year expenditures (Line I.E and Line II.B)	93,383,862.00	16,366.62
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) 3,420,909.00
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) 79,642,334.00

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) 4.30%

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.

**Entry
required**

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) 3,728,086.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,066,972.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	449,876.19
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)	5,274,934.19
9. Carry-Forward Adjustment (Part IV, Line F)	124,537.07
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,399,471.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,094,528.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,059,092.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,662,900.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	584,076.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	3,155,400.00
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)	24,372.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,012,360.81
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)	577,500.00
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,343,195.00
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)	95,513,423.81
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.52%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.65%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,274,934.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	112,392.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.51%) times Part III, Line B19); zero if negative	124,537.07
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.51%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.76%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	124,537.07
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	124,537.07

Approved indirect cost rate: 5.51%

Highest rate used in any program: 8.76%

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	3010	181,954.00	8,000.00	4.40%
01	3310	6,992,334.00	39,362.00	0.56%
01	3311	88,796.00	1,981.00	2.23%
01	3315	345,098.00	1,635.00	0.47%
01	4035	45,653.00	4,000.00	8.76%
01	6500	16,404,295.00	150,000.00	0.91%
13	5310	1,340,955.00	75,000.00	5.59%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,451,936.36	5.00	402,991.98	2,854,933.34
2. State Lottery Revenue	8560	1,035,581.00		421,253.00	1,456,834.00
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)		3,487,517.36	5.00	824,244.98	4,311,767.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
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	409,974.00		236,435.00	646,409.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	445,815.00			445,815.00
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			40,495.00	40,495.00
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)		855,789.00	0.00	276,930.00	1,132,719.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,631,728.36	5.00	547,314.98	3,179,048.34
D. COMMENTS:					
Online access for instructional materials are coded as service in the 5800 objects.					

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.

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

19 75333 0000000
Form SIAA
F8BFJYY6YT(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(75,000.00)				
Other Sources/Uses Detail					0.00	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	0.00	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	0.00	75,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

19 75333 0000000
Form SIAA
F8BFJYY6YT(2024-25)

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	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

19 75333 0000000
Form SIAA
F8BFJYY6YT(2024-25)

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	0.00	0.00	75,000.00	(75,000.00)	0.00	0.00	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	0.00	0.00	0.00	(75,000.00)				
Other Sources/Uses Detail					0.00	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	75,000.00	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	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00	75,000.00	(75,000.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	5,612.63	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	5,638	6,299		
Charter School				
Total ADA	5,638	6,299	N/A	Met
Second Prior Year (2022-23)				
District Regular	5,605	6,080		
Charter School				
Total ADA	5,605	6,080	N/A	Met
First Prior Year (2023-24)				
District Regular	5,706	5,840		
Charter School		0		
Total ADA	5,706	5,840	N/A	Met
Budget Year (2024-25)				
District Regular	5,706			
Charter School	0			
Total ADA	5,706			

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	5,852	5,852		
Charter School				
Total Enrollment	5,852	5,852	0.0%	Met
Second Prior Year (2022-23)				
District Regular	5,895	5,895		
Charter School				
Total Enrollment	5,895	5,895	0.0%	Met
First Prior Year (2023-24)				
District Regular	5,925	5,925		
Charter School				
Total Enrollment	5,925	5,925	0.0%	Met
Budget Year (2024-25)				
District Regular	5,850			
Charter School				
Total Enrollment	5,850			

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	5,577	5,852	
Charter School		0	
Total ADA/Enrollment	5,577	5,852	95.3%
Second Prior Year (2022-23)			
District Regular	5,617	5,895	
Charter School	0		
Total ADA/Enrollment	5,617	5,895	95.3%
First Prior Year (2023-24)			
District Regular	5,662	5,925	
Charter School			
Total ADA/Enrollment	5,662	5,925	95.6%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	5,613	5,850		
Charter School	0			
Total ADA/Enrollment	5,613	5,850	95.9%	Met
1st Subsequent Year (2025-26)				
District Regular	5,612	5,852		
Charter School				
Total ADA/Enrollment	5,612	5,852	95.9%	Met
2nd Subsequent Year (2026-27)				
District Regular	5,614	5,865		
Charter School				
Total ADA/Enrollment	5,614	5,865	95.7%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	5,840.43	5,705.75	5,641.13	5,644.31
b.	Prior Year ADA (Funded)		5,840.43	5,705.75	5,641.13
c.	Difference (Step 1a minus Step 1b)		(134.68)	(64.62)	3.18
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.31%)	(1.13%)	.06%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		66,436,286.00	67,543,300.00	69,722,083.00
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(2.31%)	(1.13%)	.06%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-3.31% to -1.31%	-2.13% to -0.13%	-0.94% to 1.06%

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)	56,290,333.00	56,853,236.00	57,421,769.00	57,995,986.00
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)	67,204,782.00	66,436,286.00	67,543,300.00	69,722,083.00
District's Projected Change in LCFF Revenue:		(1.14%)	1.67%	3.23%
LCFF Revenue Standard		-3.31% to -1.31%	-2.13% to -0.13%	-0.94% to 1.06%
Status:		Not Met	Not Met	Not 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)

In 2024-25 our goes from 3-PY Average to Prior Yr, then in 2025-26 and 2026-27 it goes to back to 3-PY Average. There's also an increase in COLA in each 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)	41,439,745.18	46,334,096.69	89.4%
Second Prior Year (2022-23)	46,905,541.73	53,219,577.76	88.1%
First Prior Year (2023-24)	49,055,291.00	56,164,944.00	87.3%
	Historical Average Ratio:		88.3%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	46,658,304.00	53,791,319.00	86.7%	Met
1st Subsequent Year (2025-26)	46,253,132.00	53,356,163.00	86.7%	Met
2nd Subsequent Year (2026-27)	46,575,392.00	53,875,394.00	86.5%	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):	(2.31%)	(1.13%)	.06%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.31% to 7.69%	-11.13% to 8.87%	-9.94% to 10.06%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.31% to 2.69%	-6.13% to 3.87%	-4.94% to 5.06%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	2,616,422.00		
Budget Year (2024-25)	2,108,075.00	(19.43%)	Yes
1st Subsequent Year (2025-26)	2,108,075.00	0.00%	No
2nd Subsequent Year (2026-27)	2,108,075.00	0.00%	No

Explanation:
(required if Yes)

The elimination of one-time federal relief funds

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

First Prior Year (2023-24)	12,508,773.00		
Budget Year (2024-25)	12,302,681.00	(1.65%)	No
1st Subsequent Year (2025-26)	11,685,594.00	(5.02%)	No
2nd Subsequent Year (2026-27)	11,685,594.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2023-24)	16,276,731.00		
Budget Year (2024-25)	16,057,605.00	(1.35%)	No
1st Subsequent Year (2025-26)	15,184,899.00	(5.43%)	No
2nd Subsequent Year (2026-27)	15,184,899.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2023-24)	4,375,195.00		
Budget Year (2024-25)	3,414,117.00	(21.97%)	Yes
1st Subsequent Year (2025-26)	2,342,511.00	(31.39%)	Yes
2nd Subsequent Year (2026-27)	2,406,228.00	2.72%	No

Explanation:

(required if Yes)

The elimination of one-time relief funds

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

First Prior Year (2023-24)	14,457,526.00		
Budget Year (2024-25)	11,740,487.00	(18.79%)	Yes
1st Subsequent Year (2025-26)	11,819,427.00	.67%	No
2nd Subsequent Year (2026-27)	12,140,915.00	2.72%	No

Explanation:

(required if Yes)

A shift of substitute services costs to salary costs

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)	31,401,926.00		
Budget Year (2024-25)	30,468,361.00	(2.97%)	Met
1st Subsequent Year (2025-26)	28,978,568.00	(4.89%)	Met
2nd Subsequent Year (2026-27)	28,978,568.00	0.00%	Met

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

First Prior Year (2023-24)	18,832,721.00		
Budget Year (2024-25)	15,154,604.00	(19.53%)	Not Met
1st Subsequent Year (2025-26)	14,161,938.00	(6.55%)	Met
2nd Subsequent Year (2026-27)	14,547,143.00	2.72%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 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 elimination of one-time relief funds

Explanation:

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

A shift of substitute services costs to salary costs

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)

95,364,687.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

95,364,687.00

2,860,940.61

3,107,502.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

☐ Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,466,421.00	0.00	5,128,046.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,921,945.78	10,288,748.77	3,089,515.36
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	(.44)
e. Available Reserves (Lines 1a through 1d)	11,388,366.78	10,288,748.77	8,217,560.92
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	89,328,416.33	99,134,377.53	102,560,925.00
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)	89,328,416.33	99,134,377.53	102,560,925.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.7%	10.4%	8.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.2%	3.5%	2.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	2,633,610.96	46,334,096.69	N/A	Met
Second Prior Year (2022-23)	182,453.81	53,219,577.76	N/A	Met
First Prior Year (2023-24)	(2,093,154.00)	56,164,944.00	3.7%	Not Met
Budget Year (2024-25) (Information only)	(1,025,016.00)	53,791,319.00		

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)

A reduction in personnel costs, largely due to a reduction in projected costs for substitute employees and vacancies

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	8,790,561.00	8,779,863.85	.1%	Met
Second Prior Year (2022-23)	11,413,476.00	10,127,863.55	11.3%	Not Met
First Prior Year (2023-24)	8,773,224.81	10,310,715.36	N/A	Met
Budget Year (2024-25) (Information only)	8,217,561.36			

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

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

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

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

Explanation:
(required if NOT met)

Unexpected change in revenue and expenditures

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	3,589,296.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,613	5,647	5,650
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	99,004,727.00	97,793,790.00	98,618,074.00
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)	99,004,727.00	97,793,790.00	98,618,074.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,970,141.81	2,933,813.70	2,958,542.22
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		2,970,141.81	2,933,813.70	2,958,542.22

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,950,236.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,242,309.36	5,169,489.36	5,252,066.36
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)	(.62)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	7,192,544.74	5,169,489.36	5,252,066.36
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.26%	5.29%	5.33%
District's Reserve Standard (Section 10B, Line 7):		2,970,141.81	2,933,813.70	2,958,542.22
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(19,960,212.00)			
Budget Year (2024-25)	(20,497,203.00)	536,991.00	2.7%	Met
1st Subsequent Year (2025-26)	(23,061,293.00)	2,564,090.00	12.5%	Not Met
2nd Subsequent Year (2026-27)	(22,615,213.00)	(446,080.00)	(1.9%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	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)

Special Education IA vacancies

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds	21	21.0-8951	51.0-7438, 7439	155,677,570
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				155,677,570

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	11,327,411	11,327,411	11,327,411	11,327,411
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	11,327,411	11,327,411	11,327,411	11,327,411
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>Yes</div>																		
2.	For the district's OPEB:																			
	a. Are they lifetime benefits?	<div>No</div>																		
	b. Do benefits continue past age 65?	<div>No</div>																		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	<div></div>																		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Actuarial</div>																		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table><tr><td>Self-Insurance Fund</td><td>Governmental Fund</td></tr><tr><td><div>0</div></td><td><div>0</div></td></tr></table>	Self-Insurance Fund	Governmental Fund	<div>0</div>	<div>0</div>														
Self-Insurance Fund	Governmental Fund																			
<div>0</div>	<div>0</div>																			
4.	OPEB Liabilities																			
	a. Total OPEB liability	<div>2,442,056.00</div>																		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>2,442,056.00</div>																		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>0.00</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>6/30/2022</div>																		
5.	OPEB Contributions	<table><tr><td>Budget Year (2024-25)</td><td>1st Subsequent Year (2025-26)</td><td>2nd Subsequent Year (2026-27)</td></tr><tr><td></td><td></td><td></td></tr><tr><td>a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method</td><td>138,050.00</td><td>138,050.00</td></tr><tr><td>b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</td><td>27,222.00</td><td>40,000.00</td></tr><tr><td>c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)</td><td>0.00</td><td>0.00</td></tr><tr><td>d. Number of retirees receiving OPEB benefits</td><td>18.00</td><td>18.00</td></tr></table>	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)				a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	138,050.00	138,050.00	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	27,222.00	40,000.00	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	d. Number of retirees receiving OPEB benefits	18.00	18.00
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	138,050.00	138,050.00																		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	27,222.00	40,000.00																		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00																		
d. Number of retirees receiving OPEB benefits	18.00	18.00																		

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	346	336.2	326	319

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 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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

80.0%

80.0%

80.0%

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

5.0%

9.0%

9.0%

Certificated (Non-management) Prior Year Settlements

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

Yes

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

1.3%

1.3%

1.3%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1. Are savings from attrition included in the budget and MYPs?

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	284	312.6	312	312

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
80.0%	80.0%	80.0%
5.0%	9.0%	9.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Yes	Yes	Yes
1.3%	1.3%	1.3%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1. Are savings from attrition included in the budget and MYPs?

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

Yes	Yes	Yes
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	33	30	30	30

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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	Yes	Yes
80.0%	80.0%	80.0%
5.0%	9.0%	9.0%

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
1.3%	1.3%	1.3%

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)
Yes	Yes	Yes

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 20, 2024

S10. LCAP Expenditures

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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