

AUSD 2024-2025 Adopted Budget

June 13, 2024

I'm grateful for you

School bus drivers

Lunch lady's
Secretaries

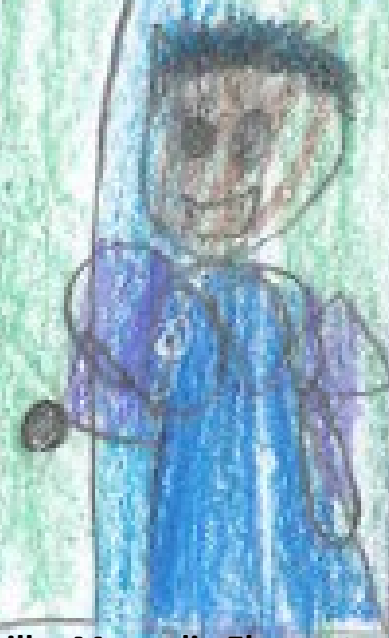
Magnolia



Custodian

Teachers

Students



Artwork: Haily Murillo, Magnolia Elementary

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Executive Summary



Executive Summary

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Superintendent's Message

Each year, under the leadership of the Assistant Superintendent of Business Services, the District engages in a thorough budget development process. This process is not just about numbers but about our school community. It involves input from school sites and District office departments, a public hearing for community input, and a vote by the Board of Education. Your voice matters in shaping our future.

The mission of the Azusa Unified School District is to create a safe, caring environment where we educate, empower, and advocate for all students, nurture all learning styles, and provide diverse college and career opportunities. The District budget assists in communicating our values and vision for the District and our priorities for our students. With a balanced and transparent budget process, we can clearly articulate our goals for educational programming, facilities improvement, and future growth.

As you may know, there are proposed cuts to government funding for education in the coming year, and it's essential for us as a community to remain fiscally responsible. These cuts may pose challenges, but they also present opportunities for us to reassess our priorities and find innovative ways to provide the best education possible for our students.

Despite these challenges, AUSD is committed to maintaining a rigorous education for all our students. We have diligently worked to streamline our resources and find cost-effective solutions to ensure every student receives the quality education they deserve in safe and modern facilities.

We remain dedicated to educating, empowering, and advocating for all students. We will continue to invest in our staff, technology, and programs to meet the needs of every learner and prepare them for success in the future.

We deeply appreciate your trust and confidence in us as we work to provide high-quality academic programs, robust career pathways, and a safe and modern learning environment for our students. Your support is the backbone of our efforts, and we are grateful for it.



Arturo Ortega, Superintendent

Trustee Areas

Board of Education Trustee Areas

Gabriela Arellanes
Trustee Area 5
2022 - 2026



Dr. Sabrina Bow
Trustee Area 4
2020-2024



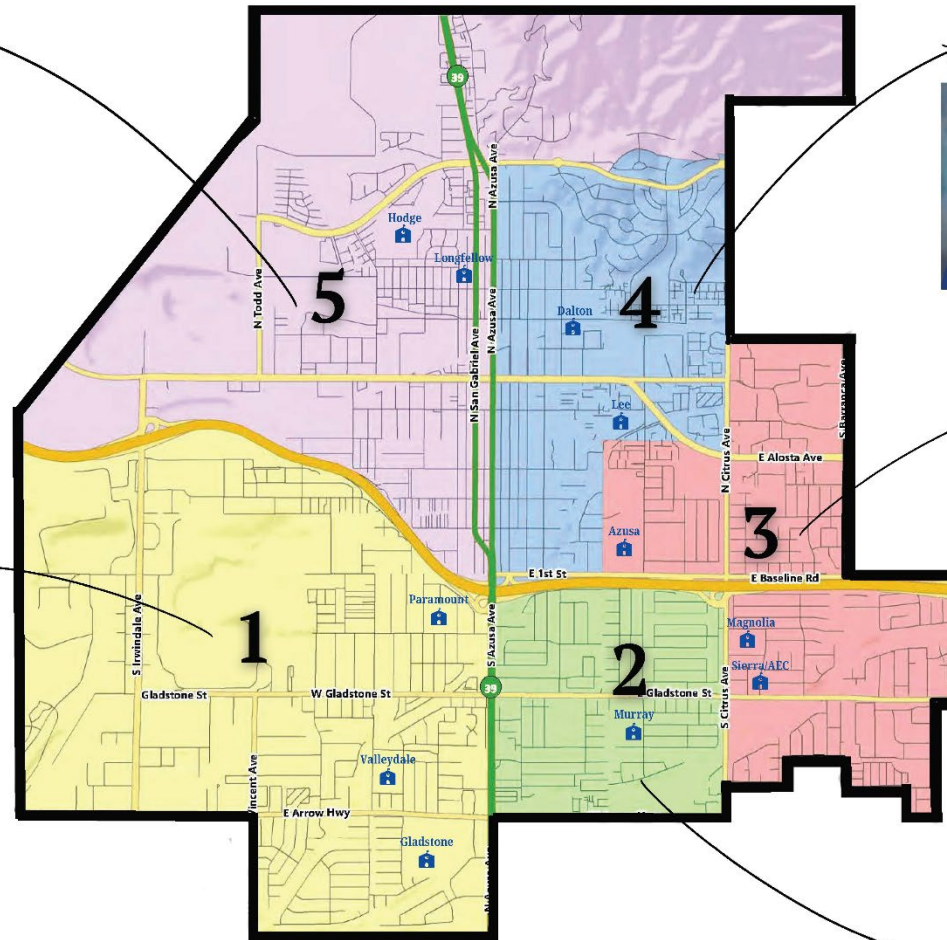
Sandra Benavides
Trustee Area 3
2022 - 2026



Adrian Greer
Trustee Area 1
2022 - 2026



Yolanda Rodriguez-Peña
Trustee Area 2
2020-2024



Board of Education

Yolanda Rodriguez-Peña, President	Term expires December	2024
Gabriela Arellanes, Vice President	Term expires December	2026
Sandra Benavides, Clerk	Term expires December	2026
Dr. Sabrina Bow, Member	Term expires December	2024
Adrian Greer, Member	Term expires December	2026



District Administration

- Arturo Ortega, Superintendent
- Norma Camacho, Assistant Superintendent, Educational Services
- Latasha D. Jamal, Assistant Superintendent, Business Services
- Jorge A. Ronquillo, Assistant Superintendent, Human Resources

Executive Summary

Azusa Unified School District (AUSD) serves the residents of the City of Azusa, parts of Covina, and unincorporated Los Angeles County. A total population of approximately 48,824 citizens results in a student TK-12 enrollment of 6,311 during the 2023-2024 school year. The 2024-2025 Adopted Budget is presented for the District's seven elementary schools, one middle school, two high schools, as well as an Adult Education Center and Longfellow School.

The 2024-2025 Adopted Budget represents a continuation of District educational programs through the Board of Education's core values:

- Student-Focused
- Collaboration
- Diversity, Equity, and Inclusion
- Integrity and transparency
- Accountability and Respect
- Continuous Improvement
- Lifelong learning
- Open Communication

The budget is evaluated against the District's core values and has the following objectives:

Student Learning - Every student will receive a well-rounded education that meets their diverse needs and ensures their growth, achievement, and success.

Human Resources - We will hire and retain diverse personnel who are highly qualified, provide competitive compensation and professional development, and ensure high standards for employee conduct.

Budget and Finance - To be responsible stewards of public funds and maximize the resources needed to meet our goals, fulfill our priorities, and live up to our values.

Community Engagement - To welcome, build, and sustain strong partnerships with students, parents, families, residents, educational institutions, community organizations, and the civic and business communities to support student wellness and achievement.

Facilities - Our facilities will be safe, clean, and well-maintained for learning and extra-curricular activities with state-of-the-art technology.

Safety and Wellness - To maintain a physically and emotionally safe environment for all, where students and staff feel secure and supported, with access to high-quality nutrition and health and wellness programs.

The budget process starts in January of each year with the Governor's Proposed Budget and continues through the adopted budget plan for the coming fiscal year. AUSD, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's

Adopted Budget revenue projection is developed based on California State's May Revise Budget projections, along with the District's student enrollment projection for the budget year.



Education Services

AUSD takes a comprehensive approach to tracking student progress and growth throughout the academic year, utilizing both statewide assessments and local measures. The District's dedication to understanding student achievement on a deeper level has revealed inspiring trends, particularly in English Language Arts (ELA) and Mathematics. Students have shown remarkable improvements in mastery, with increases upwards of 10%, reflecting the effectiveness of AUSD's targeted interventions and instructional strategies.

These advancements in student proficiency speak volumes about the District's commitment to academic excellence and student success. They indicate a positive trajectory in academic achievement, suggesting that AUSD's initiatives are yielding tangible results and making a real difference in students' lives.

While there are still disparities in performance between English learners (ELs) and their peers, there is clear evidence of progress within this subgroup. Over the years, EL student performance on local indicators has steadily improved, showcasing the efficacy of interventions tailored to meet their unique needs. Particularly noteworthy is the academic performance of reclassified EL students, surpassing that of their peers. This underscores the success of AUSD's approach in supporting ELs on their journey toward English proficiency and academic success.

Looking ahead, the 2024-2027 Local Control and Accountability Plan (LCAP) will build upon these successes, with a strong focus on academic achievement, equity, and student engagement. By leveraging data-driven insights and refining instructional practices, AUSD aims to further narrow achievement gaps and ensure equitable educational opportunities for all students, including ELs. Through sustained efforts and targeted interventions, the District is committed to fostering a learning environment where every student can thrive academically and realize their full potential.

Despite a slight decrease in the overall graduation rate reported in 2023, AUSD has made significant strides in improving the graduation rates of students experiencing homelessness. This underscores the District's unwavering dedication to ensuring equitable access to educational opportunities and supporting the diverse needs of all students.

AUSD's proactive approach to enhancing college and career readiness is evident in the expansion of various initiatives to prepare students for post-secondary education and the workforce. The District has significantly increased the availability and participation in Career Technical Education (CTE) Pathways, providing students with practical skills aligned with industry needs. Additionally, the rise in dual enrollment opportunities in community college courses reflects AUSD's commitment to exposing students to higher education experiences early on. The success of AUSD's Early College Program further demonstrates the effectiveness of early college initiatives in accelerating students' progress toward higher education.

While challenges remain, particularly for ELs and Students with Disabilities, AUSD is committed to addressing these issues through targeted interventions and equitable access to resources. The District's partnerships with external organizations and implementation of restorative justice practices aim to reduce suspension rates and foster positive behavior among students, creating a safe and inclusive school environment. AUSD's dedication to data-informed decision-making, coupled with its commitment to equity and student success, positions the District to continue making significant strides in advancing student achievement and fostering a supportive learning environment. Through collaboration, innovation, and a relentless focus on continuous improvement, AUSD remains steadfast in its mission to empower every student to reach their full potential.



Governor Newsom's Proposed Budget

On May 10, 2024, California Governor Gavin Newsom presented the May Revision to the proposed state budget. The proposal includes a 1.07% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 1.07% COLA to Special Education and other programs outside the LCFF.

At May Revision, the budget shortfall is currently \$27.6 billion, compared to \$37.9 billion in the Governor's January Budget. While the May Revision acknowledges an additional shortfall of \$7 billion, it notes that \$17.3 billion of solutions were already addressed in the Early Action Plan passed by the legislature in April.

Governor Newsom's revised balanced state budget includes cuts of \$19.1 billion in one-time spending and \$13.7 billion in ongoing spending through 2025-2026. This involves an almost 8% reduction in state operations and the targeted elimination of 10,000 unfilled state positions. These measures aim to improve government efficiency and reduce non-essential spending without increasing taxes on individuals or proposing state worker furloughs. The budget is designed to make the government more efficient, leaner, and modern by saving costs through streamlining procurement, cutting bureaucratic red tape, and reducing redundancies.

To address the projected budget shortfall and multi-year operating deficits, the May Revision proposes one-time and ongoing General Fund solutions to achieve a balanced budget in both the 2024-25 and 2025-26 fiscal years.

Below are some of the Budget's significant proposed adjustments to various educational programs outside of the LCFF:

- Learning Aligned Employment Program - Reducing \$485 million one-time, which reflects the balance of unspent one-time Learning-Aligned Employment Program resources.
- Golden State Teacher Grant Program - Reducing \$60.2 million one-time support for the Golden State Teacher Grant Program. Combined with a technical adjustment, \$50 million in one-time support for this program would remain.
- Middle-Class Scholarship Program - Reducing \$510 million in ongoing support for the Middle-Class Scholarship program. Combined with a technical adjustment, \$100 million in ongoing support for this program would remain.
- California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program - Reducing a planned 2025-26 investment of \$550 million that would have supported the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program. Such an investment could be considered for inclusion in education facilities bond proposals being contemplated by the Legislature.
- School Facilities Aid Program - Eliminating the remaining \$375 million one-time in planned support for the School Facilities Aid Program. The Early Action package previously reduced a planned investment of \$875 million one-time General Fund by \$500 million one-time General Fund.

- **Preschool Inclusivity** - Eliminating the planned General Fund investments of \$47.9 million in 2025-26 and \$97.9 million ongoing starting in 2026-27 that would have supported California State Preschool Program adjustment factor costs for State Preschool to serve at least 10 percent of students with disabilities by 2026-27. Providers would continue to be required to serve at least 5 percent of students with disabilities.



Total District Budgeted Revenues – 2024-2025

Planning Factors

Planning Factor	2024-2025	2025-2026	2026-2024
Cost of Living Adjustment (COLA):			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates:			
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery:			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Mandated Block Grant Districts:			
K-8 per ADA*	\$38.21	\$39.33	\$40.54
12 per ADA*	\$73.62	\$75.78	\$78.11

*COLA is applied

Local Control Accountability Plan

The changes to the LCAP template adopted in November 2021 make close coordination between an LEA's fiscal and programmatic leadership more critical than ever. All leadership team members need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for increased and improved services make it imperative that the expenditure tables related to the Annual Update and the LCAP/BUDGET year planned Goals and Actions are as accurate as possible. All constituents should consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources coupled with uncertainty about the sustainability of initiatives funded with these resources, LEAs may need to plan for carryover. Still, the plan's rationale should be communicated to all educational partners.



Reserves/Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2022-2023 deposit amount, triggering the local reserve cap for the 2023-2024 fiscal year, and will remain operative in 2024-2025.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Affected local school districts will need to comply with the law (Education Code Section 42127.01(a)) by acting by June 30, 2024, with the adoption of their budgets, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Azusa Unified School District is not exempt from the reserve cap, but there are several options available to ensure compliance:

- Commit reserves rather than leaving them assigned or unassigned – a commitment requires Board of Education action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the general fund
- If a formal salary offer has been negotiated, but negotiations remain unsettled, consider budgeting the cost of the formal salary offer

Districts that project reserves over 10% are encouraged to work with their county offices to explore the available options to meet the reserve cap as part of the budget adoption process.

Due to the reserve cap trigger language, during the 2022-2023 fiscal year, the Board of Education committed the funds that were in Fund 17. This action ensures that the ending fund balance of the general fund equates to no more than 10% of the total general fund expenditures, transfers out, and other uses.

Special Education

The 2024-2025 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 1.07%, resulting in a 2024-2025 base rate of \$896.89 (currently \$887.40) per Average Daily Attendance (ADA). Special Education Local Plan Areas (SELPA) with a base rate greater than \$896.89 per ADA in 2024-2025 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on the ADA reported for the current year, the most recent prior year, or the second most recent prior year (whichever is greater), multiplied by the base rate of \$896.89 per ADA. SELPA base grant allocations will be the sum of all member LEAs' allocations. Funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

The COLA for AB 602 Special Education funding is also applied to relevant special education add-ons:

- Program Specialist/Regionalized Services, which is calculated based on 2021-2022 SELPA Funded ADA
- Low Incidence, which is based on eligible pupil count
- Out-of-Home Care



Summary

The content noted above was data and guidance provided to the District from Schools Services California, Capital Advisors, and the Business and Administration Steering Committee for fiscal planning and developing the 2024-2025 Adopted Budget and multiyear projection. The information provided for fiscal year 2024-2025 and beyond includes the latest known proposals and projections to assist with multiyear planning. Though the report outlines increased funding, one-time and ongoing, staff will continue to assess funding and needs. Not knowing what the future holds, it remains essential that the District continuously assess program and facility needs and plan accordingly to maintain fiscal solvency and educational program integrity.

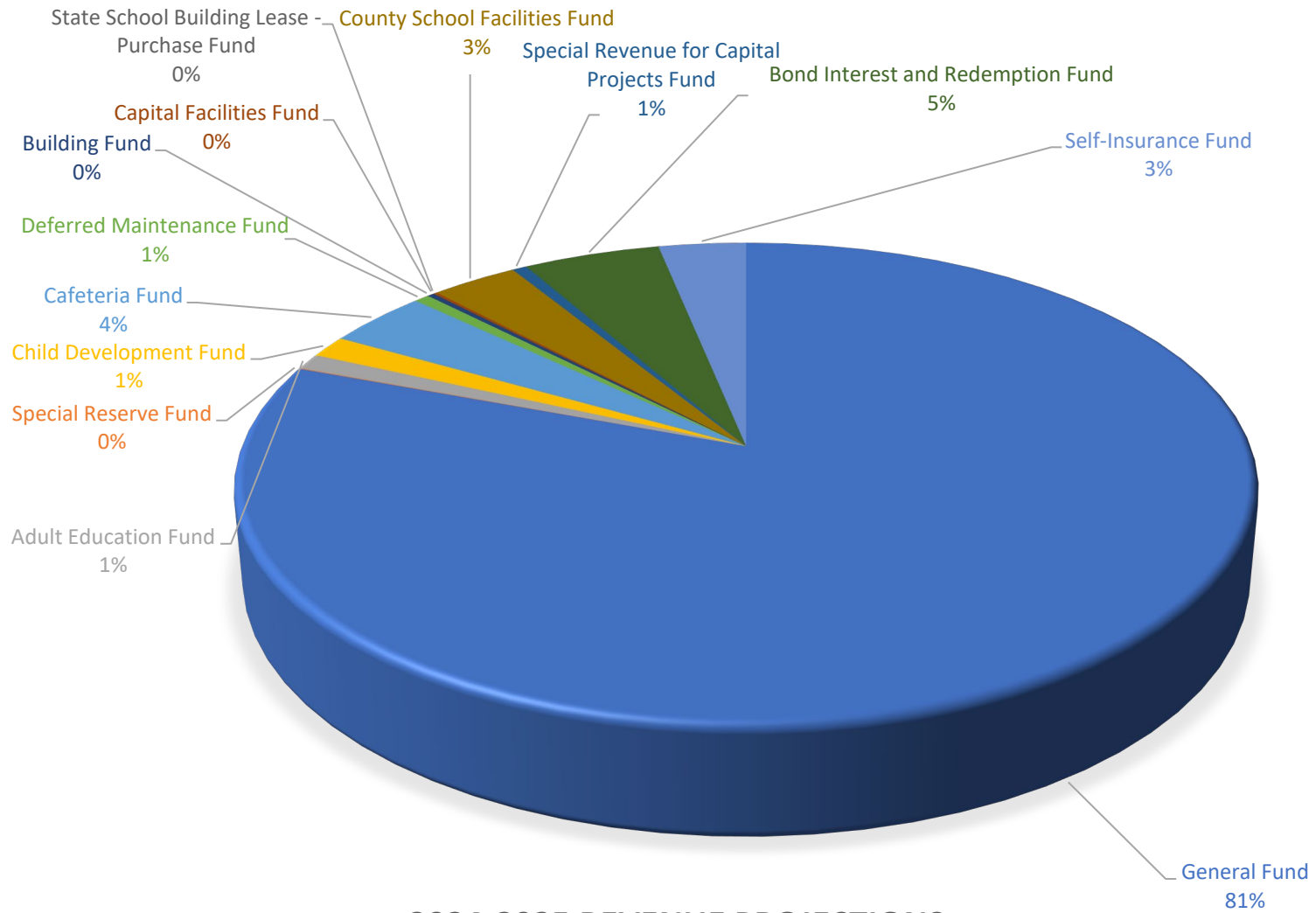


AUSD Revenues – All Funds

The following are the total revenues budgeted for all funds of the Azusa Unified School District:

Revenues	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	Difference
General Fund	\$ 160,282,179	\$ 142,866,676	\$ (17,415,503)
Special Reserve Fund	\$ 150,000	\$ 90,000	\$ (60,000)
Adult Education Fund	\$ 1,926,191	\$ 1,874,449	\$ (51,742)
Child Development Fund	\$ 2,133,416	\$ 2,582,906	\$ 449,490
Cafeteria Fund	\$ 7,450,160	\$ 6,729,323	\$ (720,837)
Deferred Maintenance Fund	\$ 643,289	\$ 1,000,700	\$ 357,411
Building Fund	\$ 1,300,000	\$ 450,000	\$ (850,000)
Capital Facilities Fund	\$ 260,000	\$ 240,000	\$ (20,000)
State School Building Lease-Purchase Fund	\$ 10	\$ 10	\$ -
County School Facilities Fund	\$ 5,787,733	\$ 5,687,733	\$ (100,000)
Special Revenue for Capital Projects Fund	\$ 1,140,000	\$ 950,000	\$ (190,000)
Bond Interest and Redemption Fund	\$ 8,948,215	\$ 8,948,215	\$ -
Self-Insurance Fund	\$ 5,810,245	\$ 5,702,439	\$ (107,806)
Total	\$ 195,831,438	\$ 177,122,451	\$ (18,708,987)

The District's total budgeted revenue for 2024-2025 is \$177,122,451. This is a decrease of \$18,708,987 from the 2023-2024 estimated actuals of \$195,831,438. The General Fund is the largest portion of the District's total budget, accounting for 81%. The Bond Interest and Redemption Fund accounts for 5%, Cafeteria Fund for 4%, Self-Insurance Fund for 3%, and the remaining funds account for 4% of the District's budgeted revenues.



2024-2025 REVENUE PROJECTIONS

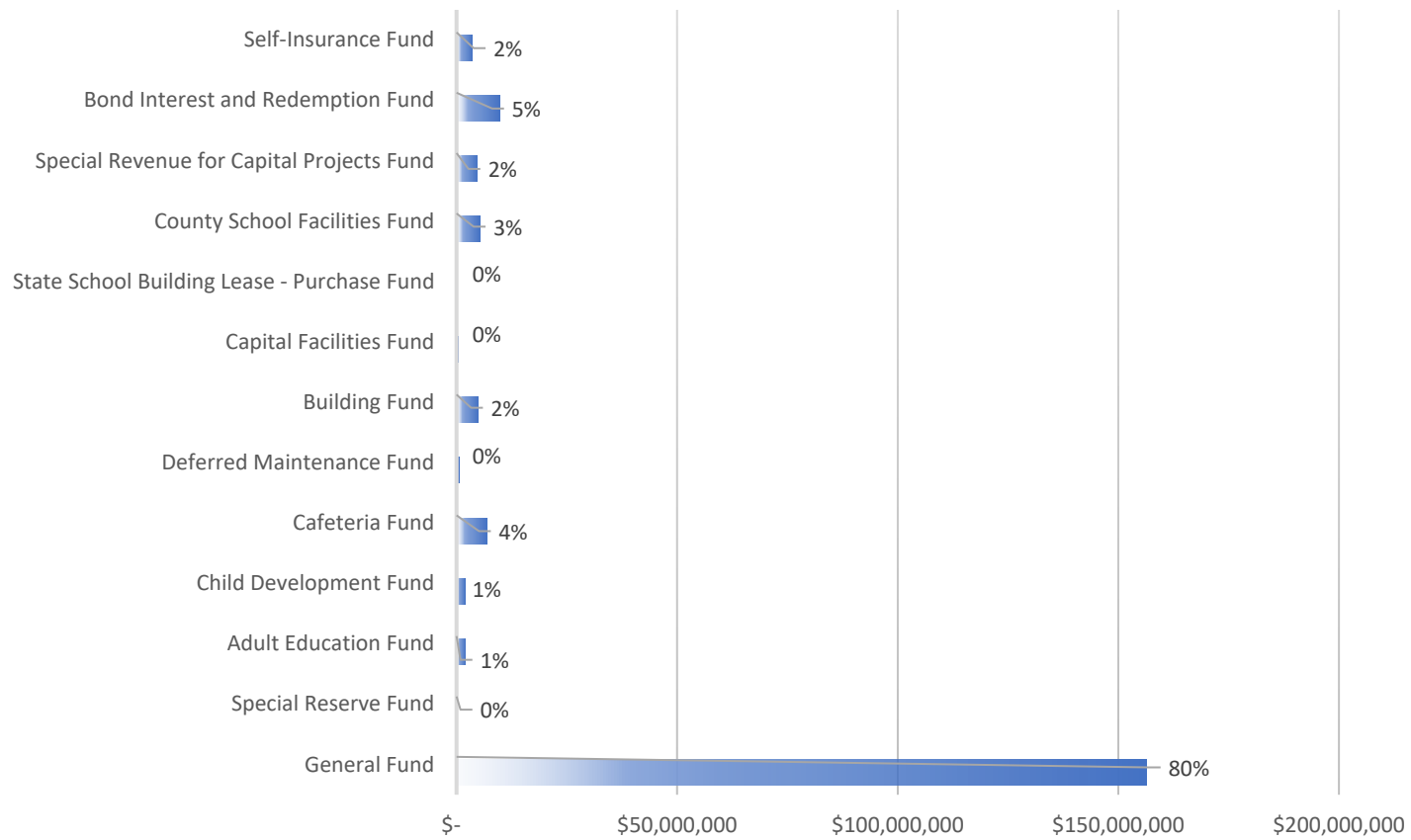
AUSD Expenditures – All Funds

The following are the total expenditures budgeted for all funds of the Azusa Unified School District:

Expenditures	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	Difference
General Fund	\$ 152,682,998	\$ 156,323,109	\$ 3,640,111
Special Reserve Fund	\$ -	\$ -	\$ -
Adult Education Fund	\$ 1,986,303	\$ 1,968,809	\$ (17,494)
Child Development Fund	\$ 1,505,737	\$ 1,901,114	\$ 395,377
Cafeteria Fund	\$ 6,399,073	\$ 6,888,087	\$ 489,014
Deferred Maintenance Fund	\$ 490,860	\$ 517,000	\$ 26,140
Building Fund	\$ 4,787,929	\$ 4,894,800	\$ 106,871
Capital Facilities Fund	\$ 326,374	\$ 325,480	\$ (894)
State School Building Lease-Purchase Fund	\$ -	\$ -	\$ -
County School Facilities Fund	\$ 5,217,349	\$ 5,217,349	\$ -
Special Revenue for Capital Projects Fund	\$ 5,186,821	\$ 4,727,652	\$ (459,169)
Bond Interest and Redemption Fund	\$ 9,791,029	\$ 9,791,029	\$ -
Self-Insurance Fund	\$ 3,548,121	\$ 3,570,815	\$ 22,694
Total	\$ 191,922,594	\$ 196,125,244	\$ 4,202,651

The District’s total budgeted expenditures for 2024-2025 are \$196,125,244. This is an increase of \$4,202,651 compared to Estimated Actuals 2023-2024. Of the total District budgeted expenditures, the General Fund accounts for 80%, the Bond Interest and Redemption Fund for 5%, the Cafeteria Fund for 4%, the insurance Fund for 2%, and the remaining funds account for 10% of the remaining expenditures.

2024-2025 EXPENDITURE PROJECTIONS



Local Control Funding Formula

The District's single largest funding source is Local Control Funding Formula (LCFF) revenue. LCFF was enacted into law for the fiscal year 2013-2014 and replaced the Revenue Limit model in California for nearly 40 years. The LCFF revenue is 70% of the District's General Fund budget. The LCFF revenue is closer to 75% of the General Fund in a normal year. It is lower for 2024-2025 due to Coronavirus Relief funds provided by the State and Federal government.

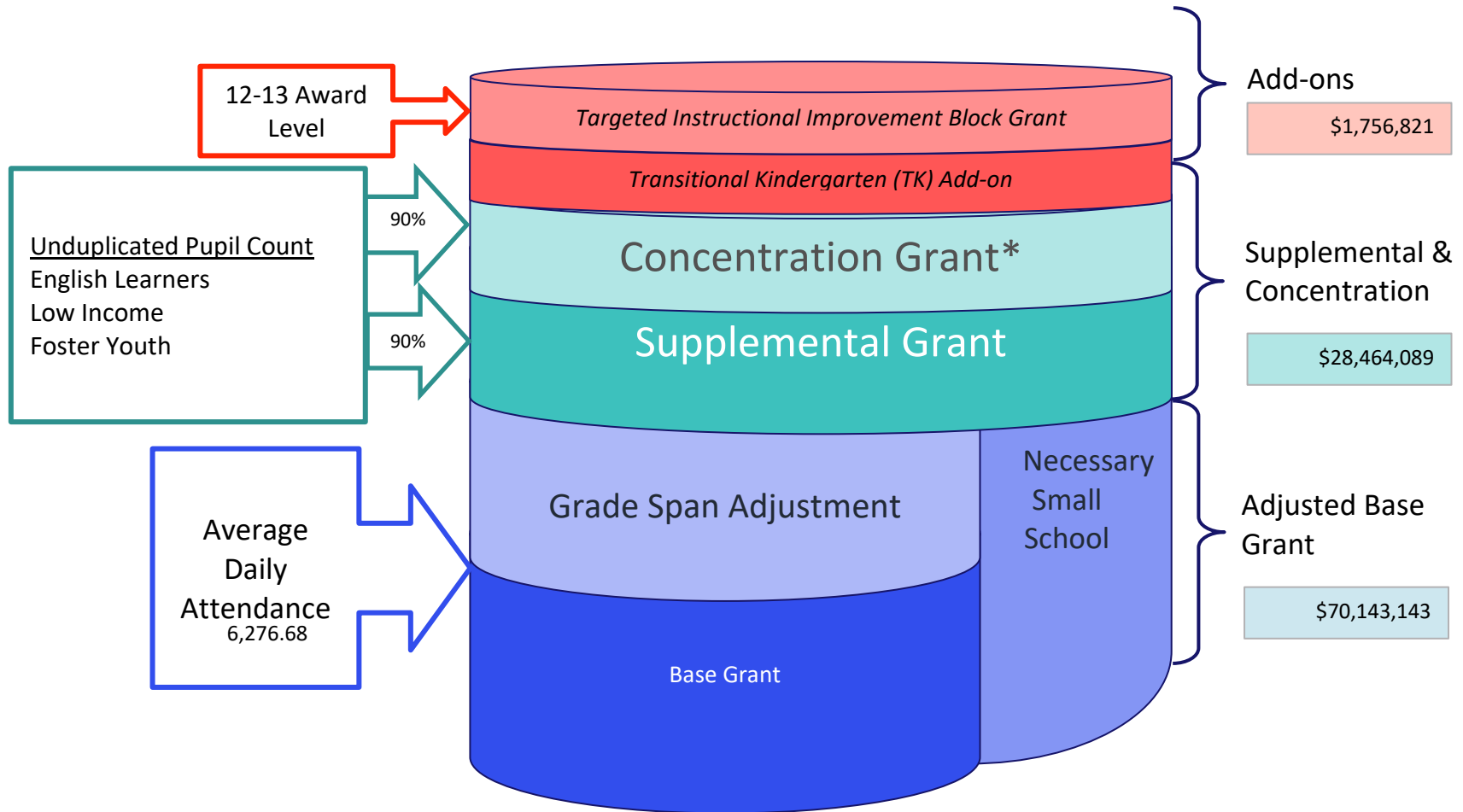
One of the goals of the LCFF is to simplify how state funding is provided to LEAs. Under the old funding system, each school district was funded based on a unique revenue limit multiplied by its ADA. In addition, districts received restricted funding for over 50 categorical programs which were designed to provide targeted services based on the demographics and needs of the students in each district.

Under the LCFF funding system, revenue limits and most state categorical programs were eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. The following are the components of a district's LCFF:

- Grade span-specific base grants based on ADA, that reflect adjustments for grades TK–3 class sizes and grades 9–12;
- Supplemental grants equal to 20 percent of the adjusted base grants multiplied by the LEA's UPP of English learners, income eligible for free or reduced-price meals, homeless, and foster youth pupils;
- Concentration grants equal to 50 percent of the adjusted base grants multiplied by an LEA's UPP above 55 percent and
- Two add-ons equal to the amounts school districts received in 2012–2013 for the Targeted Instructional Improvement Block Grant and Home-to-School Transportation programs.

AUSD's UPP for 2023-2024 was 88.12%. The District is projecting 89.80% UPP for the 2024-2025 fiscal year. The District is one of many districts in Los Angeles County with a UPP greater than the 55% threshold and receives the Concentration Grant. The District is funded at a higher (per pupil) rate than other unified districts in Los Angeles County because of the additional funding received.

Total LCFF Funding: \$100,364,053



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LCFF Entitlement per ADA

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Funded ADA	7,783.76	7,334.86	7,336.35	7,193.75	6,786.11	6,276.68	5,853.84	5,655.12	5,489.60
LCFF Sources per ADA	\$11,539.07	\$11,542.70	\$12,532.05	\$14,301.84	\$15,659.76	\$15,989.99	\$16,501.56	\$17,003.87	\$17,571.49
Net Change per ADA		\$3.63	\$989.35	\$1,769.80	\$1,357.91	\$330.24	\$511.57	\$502.31	\$567.62
Net Percent Change		0.03%	8.57%	14.12%	9.49%	2.11%	3.20%	3.04%	3.34%

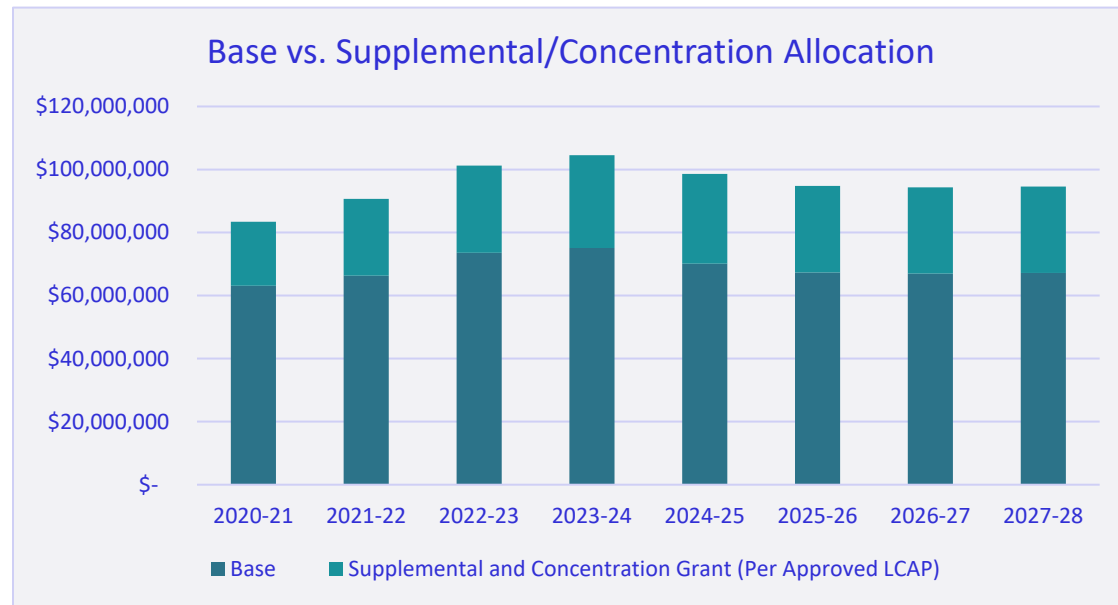


Minimum Proportionality Analysis

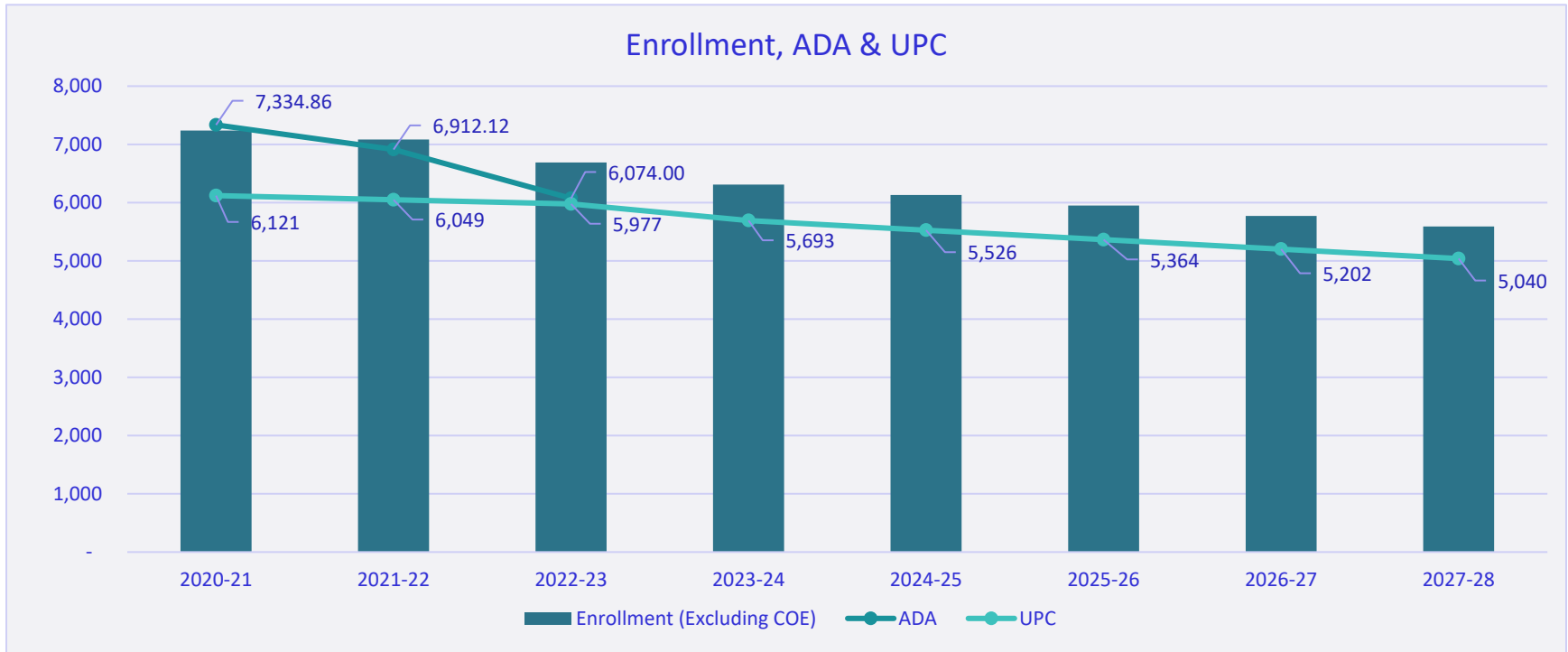
As per the California Department's note on the Local Control Accountability Plan (LCAP), The Minimum Proportionality refers to the proportion of supplemental and concentration funds to the school district's base funds. Districts and charter schools must state and justify how they have used the supplemental and concentration funds to increase or improve services for the unduplicated student population by at least the proportion of additional funds received.

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Base	\$63,115,747	\$66,330,562	\$73,602,143	\$75,116,177	\$70,143,143	\$67,318,893	\$66,986,510	\$67,172,623
Supplemental and Concentration Grant	\$20,285,401	\$24,345,969	\$27,659,317	\$29,409,486	\$28,464,089	\$27,483,950	\$27,336,860	\$27,407,104
Total	\$84,664,054	\$91,939,437	\$102,883,896	\$106,268,829	\$100,364,053	\$96,597,456	\$96,158,873	\$96,460,390

Composition of LCFF Allocation



Enrollment, ADA, and UPC



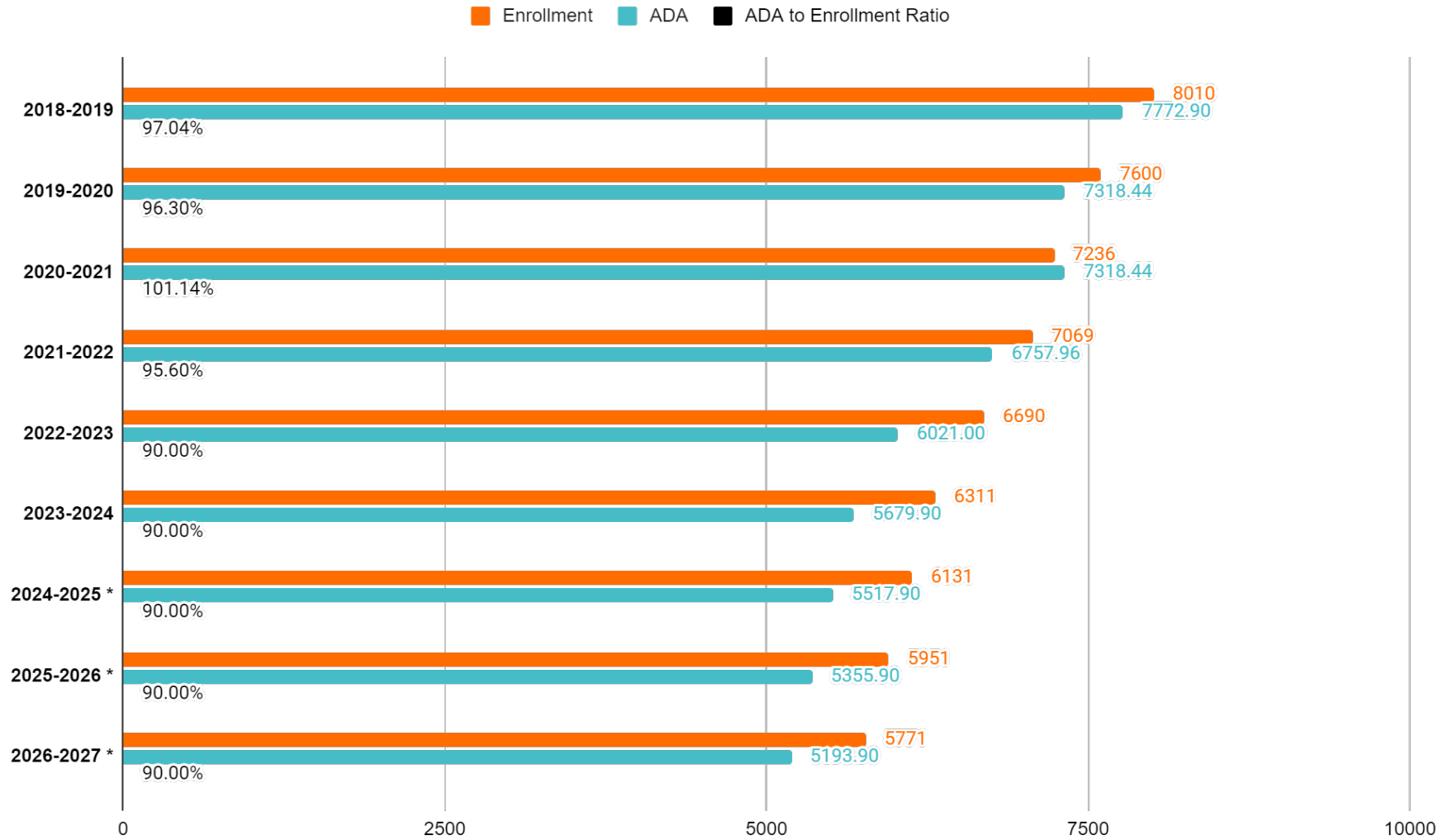
AUSD All Funds Combined

Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ 84,652,498	\$ 91,797,082	\$ 102,972,896	\$ 106,323,626	\$ 100,364,053	\$ 96,597,456	\$ 96,158,873	\$ 96,460,390
Federal Revenues	\$ 15,615,393	\$ 11,153,774	\$ 17,905,922	\$ 26,337,986	\$ 13,537,809	\$ 6,773,770	\$ 6,773,770	\$ 6,773,770
State Revenues	\$ 13,712,643	\$ 19,214,922	\$ 50,708,026	\$ 19,412,948	\$ 22,325,730	\$ 19,709,891	\$ 19,709,891	\$ 19,709,891
Other Local Revenues	\$ 7,641,607	\$ 7,201,175	\$ 6,563,588	\$ 8,207,620	\$ 6,639,084	\$ 6,089,083	\$ 6,089,083	\$ 6,089,083
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 121,622,141	\$ 129,366,953	\$ 178,150,433	\$ 160,282,179	\$ 142,866,676	\$ 129,170,200	\$ 128,731,617	\$ 129,033,134
\$ Increase/(Decrease)		\$ 7,744,812	\$ 48,783,480	\$ (17,868,254)	\$ (17,415,503)	\$ (13,696,476)	\$ (438,583)	\$ 2,899,670
% Increase/(Decrease)		6.37%	37.71%	-10.03%	-10.87%	-9.59%	-0.34%	2.41%
Expenditures								
Certificated Salaries	\$ 44,830,922	\$ 47,593,137	\$ 51,255,236	\$ 51,348,720	\$ 56,882,797	\$ 57,279,513	\$ 58,118,706	\$ 58,990,486
Classified Salaries	\$ 16,986,754	\$ 16,601,846	\$ 17,488,533	\$ 19,028,576	\$ 19,627,864	\$ 19,563,531	\$ 19,853,984	\$ 20,151,794
Employee Benefits	\$ 24,432,867	\$ 27,072,108	\$ 28,834,894	\$ 30,813,976	\$ 33,208,319	\$ 32,451,381	\$ 32,524,507	\$ 32,766,329
Books and Supplies	\$ 11,194,966	\$ 8,104,103	\$ 11,372,080	\$ 13,232,941	\$ 7,773,896	\$ 3,632,452	\$ 3,629,452	\$ 3,629,452
Services & Other Operating	\$ 12,623,348	\$ 19,594,705	\$ 24,543,996	\$ 26,445,235	\$ 30,552,104	\$ 22,419,748	\$ 21,884,293	\$ 21,865,377
Capital Outlay	\$ 910,271	\$ 647,070	\$ 4,779,015	\$ 10,282,741	\$ 6,394,077	\$ 334,999	\$ 334,999	\$ 334,999
Other Outgo/Debt Service	\$ 4,208,653	\$ 1,803,608	\$ 1,129,046	\$ 1,530,809	\$ 1,884,051	\$ 1,884,051	\$ 1,884,051	\$ 1,884,051
Total Expenditures	\$ 115,187,781	\$ 121,416,577	\$ 139,402,801	\$ 152,682,998	\$ 156,323,109	\$ 137,565,675	\$ 138,229,992	\$ 139,622,488
\$ Increase/(Decrease)		\$ 3,358,485	\$ 3,419,134	\$ 13,280,196	\$ 3,640,111	\$ (18,757,434)	\$ 664,317	\$ (623,454)
% Increase/(Decrease)		2.92%	2.82%	9.53%	2.38%	-12.00%	0.48%	-0.53%
Beginning Fund Balance								
Beginning Fund Balance	\$ 15,683,601	\$ 20,925,716	\$ 28,876,092	\$ 67,463,371	\$ 75,062,552	\$ 61,606,119	\$ 53,210,644	\$ 43,712,270
Audit Adjustments	\$ (1,192,245)		\$ (160,353)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 20,925,716	\$ 28,876,092	\$ 67,463,371	\$ 75,062,552	\$ 61,606,119	\$ 53,210,644	\$ 43,712,270	\$ 33,122,916

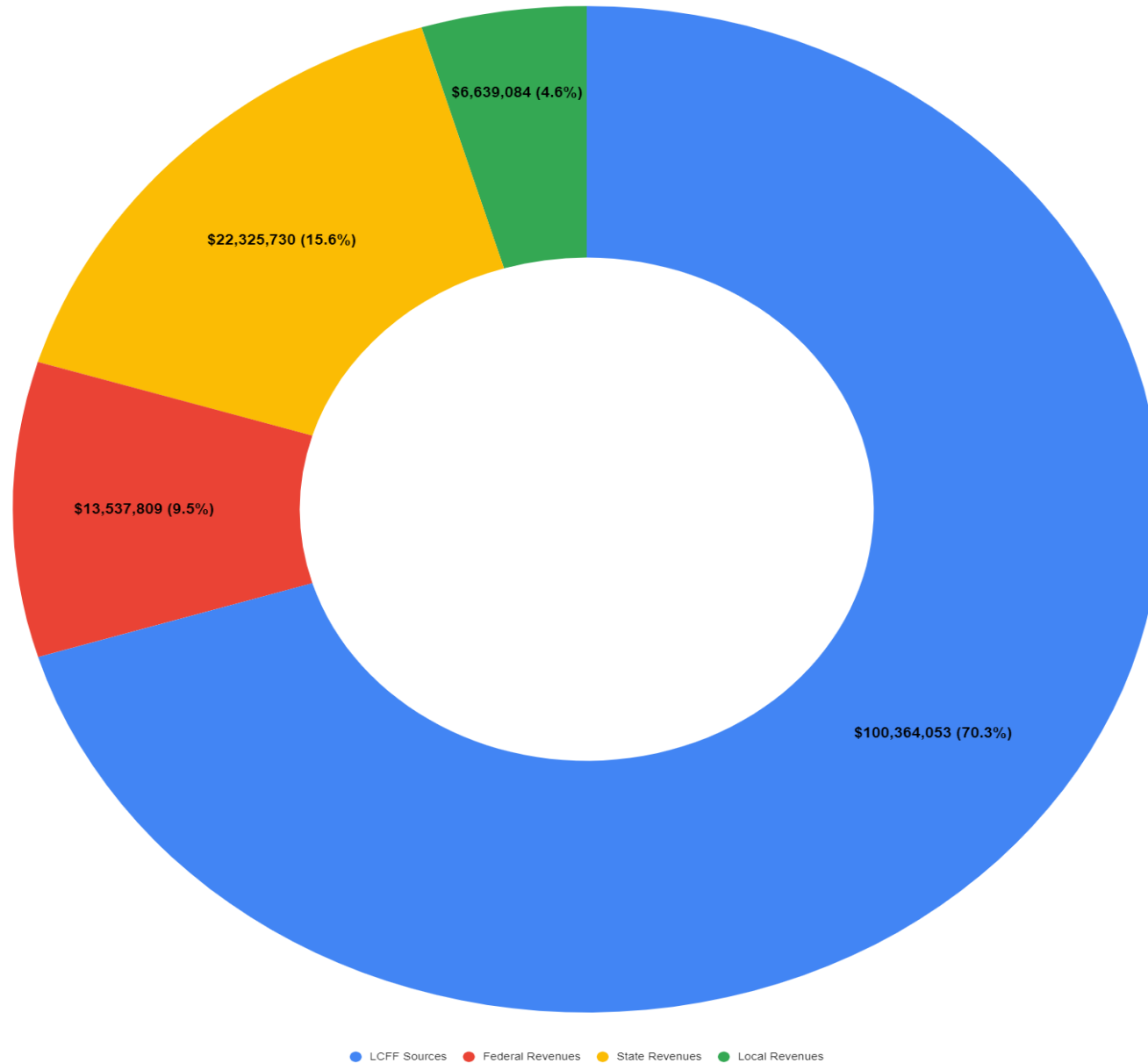
AUSD Enrollment Projections and Trends

The projected TK through 12th grade enrollment for the 2024-2025 school year is 5,951 a decrease of 180 from the 2023-2024 school year. The decline is attributed to the District’s 2023-2024 graduating class being larger than the 2024-2025 incoming TK and Kindergarten enrollment.



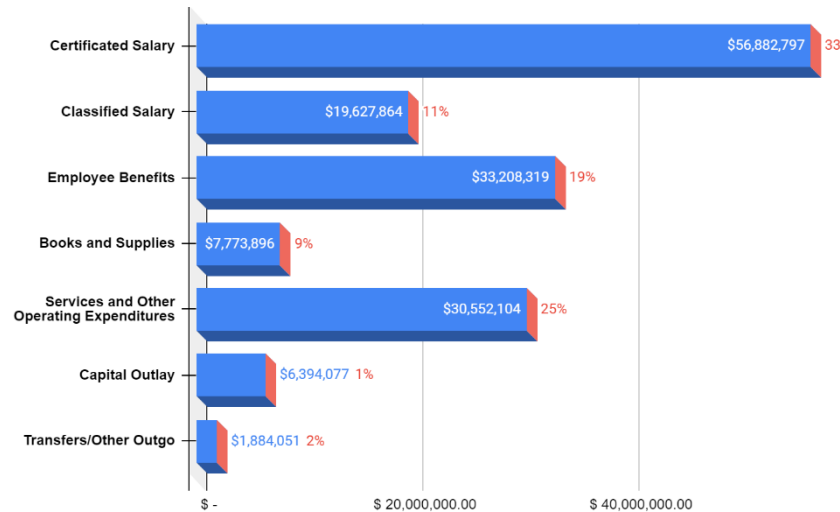
General Fund Revenues

The District's total General Fund budgeted revenue for 2024-2025 is \$142,866,676. In 2024-2025, the LCFF will account for 70% of the District's unrestricted General Fund revenues. Other State sources of income are 16% of the General Fund in 2024-2025. Federal revenue sources are 9% of the General Fund. Other local revenue (not property taxes) accounts for the remaining 5% of the District's General Fund revenue for 2024-2025.



General Fund Expenditures

The District's total General Fund budgeted expenditures for 2024-2025 are \$155,323,109.



Much of the expenditures in the General Fund are in compensation, which includes 33% for certificated salaries, 11% for classified salaries, and 19% for benefits. Books and supplies account for 9% of the expenditures, contracted services 25%, capital outlay 1%, and transfers/other outgo 2%.

Certificated salaries total \$56,882,797, and classified salaries total \$19,627,864. Together, these total \$76,510,661, an increase of \$6,133,365 from the 2023-2024 estimated actual expenditures. This increase is explained in detail in the financial section of this report.

Employee benefits total \$33,208,319, an increase of \$2,394,343 compared to the 2023-2024 estimated actual expenditures. Changes are the result of increased PERS employer rates and staffing increases related to increased program support.

Books and supplies total \$7,773,896, a decrease of \$5,459,045 from the 2023-2024 estimated actual expenditures. The significant changes in the cost of books and supplies are due to the reduction in available COVID-19 relief funds.

As with any educational organization, people and positions are the key factors in budget development. The certificated and classified staff all play an essential role in continuing the District's success. All AUSD employees help to ensure a safe and positive learning environment in the District. Through the allocation formulas that AUSD has established, the District will ensure that proper staffing will be allocated to help meet the goals and objectives of the Board of Education. The District tracks employees by Full-Time Equivalents (FTEs).

General Fund Ending Fund Balance

The District's ending fund balance is the accumulation of results from prior years. The ending fund balance is measured against the State's minimum reserve requirement of 3%. The general reserve in AUSD is a safety net for budget issues that may arise and helps to manage cash flow during the year. Current year revenues, less current year expenditures, either adds to or subtracts from the District's beginning fund balance. The Board of Education has not established a policy that requires the District to maintain a minimum general reserve beyond the required 3%.

The projected beginning and ending fund balances are as follows:

General Fund 2024-2025 Adopted Budget Projected Fund Balance		
Beginning Fund Balance 7/1/24, Projected		\$ 75,062,552
2024-2025 Projected Revenues	\$ 142,866,676	
2024-2025 Projected Expenditures	\$ 156,323,109	
Surplus/(Deficit)		\$ (13,456,433)
2024-2025 Ending Fund Balance		\$ 61,606,119
Components of Ending Fund Balance:		
Restricted		
Expanded Learning Opportunities Program	\$ 19,625,412	
Educator Effectiveness	\$ 1,471,049	
Prop 28	\$ 1,987,268	
CA Community Schools Partnership Act	\$ 9,714,363	
Special Education - Various	\$ 557,185	
Arts, Music, and Instructional Materials BG	\$ 3,624,338	
Dual Enrollment Opportunities	\$ 54,206	
Learning Recovery Emergency Block Grant	\$ 7,725,631	
LCFF Equity Multiplier	\$ 450,518	
Ongoing & Major Maintenance Account	\$ 126,488	
Other Restricted Local	\$ 2,415,017	
Total Restricted Balance		\$ 47,751,475
Non-Spendable:		
Revolving Cash	\$ 25,000	
Prepaid Items	\$ -	
Total Non-Spendable		\$ 25,000
Committed:		
Other Commitments	\$ 9,139,951	
Total Assigned		\$ 9,139,951
Subtotal of Components		\$ 56,916,426
Required Reserve for Economic Uncertainty		\$ 4,689,697
Required Reserve for Economic Uncertainty, as a Percentage		3%

The Adopted Budget document provides the reader with a detailed review of the goals and objectives of AUSD and how the District allocates its funds to meet those objectives. The budget has been completed to provide the readers with a more readable document in understanding the school district budget and California school finance.

In the 2024-2025 fiscal year, AUSD projects to receive \$177,122,451 and spend \$196,125,244 from all District funds, with a staffing of approximately 794 employees. Ten TK-12 school sites will be served, with the vision that students and staff will successfully reach their full potential and positively contribute to their community through advocacy, thinking critically, communicating effectively, and showing compassion.

The next page includes a summary of all District funds for both revenues and expenditures.



2024-2025 Adopted Budget – All Funds

Descriptions	2023-2025 Estimated Actuals	2024-2025 Adopted Budget	Dollar Change	% Change	Total %	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	Dollar Change	% Change	Total %
Funds	Revenues					Expenditures				
01- General Fund	\$ 160,282,179	\$ 142,866,676	\$ (17,415,503)	-10.87%	80.66%	\$ 152,682,998	\$ 156,323,109	\$ 3,640,111	2.38%	79.71%
17- Special Reserve Fund	\$ 150,000	\$ 90,000	\$ (60,000)	-40.00%	0.05%	\$ -	\$ -	\$ -	0.00%	0.00%
Special Revenue Funds										
11- Adult Education Fund	\$ 1,926,191	\$ 1,874,449	\$ (51,742)	-2.69%	1.06%	\$ 1,986,303	\$ 1,968,809	\$ (17,494)	-0.88%	1.00%
12- Child Development Fund	\$ 2,133,416	\$ 2,582,906	\$ 449,490	21.07%	1.46%	\$ 1,505,737	\$ 1,901,114	\$ 395,377	26.26%	0.97%
13- Cafeteria Fund	\$ 7,450,160	\$ 6,729,323	\$ (720,837)	-9.68%	3.80%	\$ 6,399,073	\$ 6,888,087	\$ 489,014	7.64%	3.51%
14- Deferred Maintenance Fund	\$ 643,289	\$ 1,000,700	\$ 357,411	55.56%	0.56%	\$ 490,860	\$ 517,000	\$ 26,140	5.33%	0.26%
Capital Projects Funds										
21- Building Fund	\$ 1,300,000	\$ 450,000	\$ (850,000)	-65.38%	0.25%	\$ 4,787,929	\$ 4,894,800	\$ 106,871	2.23%	2.50%
25 - Capital Facilities Fund	\$ 260,000	\$ 240,000	\$ (20,000)	-7.69%	0.14%	\$ 326,374	\$ 325,480	\$ (894)	-0.27%	0.17%
30- State School Building Lease - Purchase Fund	\$ 10	\$ 10	\$ -	0.00%	0.00%	\$ -	\$ -	\$ -	0.00%	0.00%
35- County School Facilities Fund	\$ 5,787,733	\$ 5,687,733	\$ (100,000)	-1.73%	3.21%	\$ 5,217,349	\$ 5,217,349	\$ -	0.00%	2.66%
40- Special Reserve Fund for Capital Outlay Projects	\$ 1,140,000	\$ 950,000	\$ (190,000)	-16.67%	0.54%	\$ 5,186,821	\$ 4,727,652	\$ (459,169)	-8.85%	2.41%
Debt Service Funds										
51 - Bond Interest and Redemption Fund	\$ 8,948,215	\$ 8,948,215	\$ -	0.00%	5.05%	\$ 9,791,029	\$ 9,791,029	\$ -	0%	5%
Proprietary Fund										
67 - Self Insurance Fund	\$ 5,810,245	\$ 5,702,439	\$ (107,806)	-1.86%	3.22%	\$ 3,548,121	\$ 3,570,815	\$ 22,694	0.64%	1.82%
Total	\$ 195,831,438	\$ 177,122,451	\$ (18,708,987)	-9.55%		\$ 191,922,594	\$ 196,125,244	\$ 4,202,651	2.19%	

Debt Obligation

Issuance of Certificates of Participation (COPs) is a mechanism for providing capital to school districts and county offices to purchase equipment, finance construction projects, or refinance existing leases. This financing technique provides long-term financing through a lease with an option to purchase or a conditional sales agreement.

The major disadvantage of a COPs is that there is no repayment source connected to its issuance, such as with an issuance of general obligation debt. The lease obligation is payable out of the general fund or from other available revenues.

The District issued a COPs in Fiscal Year 2001-2002, which was subsequently refinanced in 2004, 2012, 2015, and 2022. The final payment in Principal and Interest, due in 2040, will be \$5,403,002 (see chart below).

The following is a summary of the debt obligations of the District relating to the forms of financing described above. For additional information on the District's debt, please refer to the Long-Term Obligations section of the budget.

Certificate of Participation (COP) Payment Schedule			
Fiscal Year	Principal	Interest	Total
2024-2025	\$211,000	\$114,480	\$325,480
2026-2030	\$1,161,000	\$477,531	\$1,638,531
2031-2035	\$1,335,000	\$301,934	\$1,636,934
2036-2040	\$1,376,000	\$99,684	\$1,475,684
Total	\$4,083,000	\$993,629	\$5,076,629

During 2019-2020, the District offered a Voluntary Retirement Program (VRP) to qualified certificated and classified employees. Eligibility requirements are that employees must be at least age 55 and have ten or more years of service in the District as of June 30, 2020. VRP benefits are based on 85 percent of the STRS/PERS creditable compensation for the fiscal year. All contributions to the VRP plan will be made by the District, and no employee contribution is required to participate. The District will fund the benefits over a five-year period. Currently, there are 36 employees participating in this plan and the District's obligation to those retirees as of June 30, 2023, is \$590,054.

Future payments are as follows:

Voluntary Retirement Plan	
Fiscal Year	Payment
2024-2025	\$590,054
VRP Total	\$2,950,270

Organizational Section



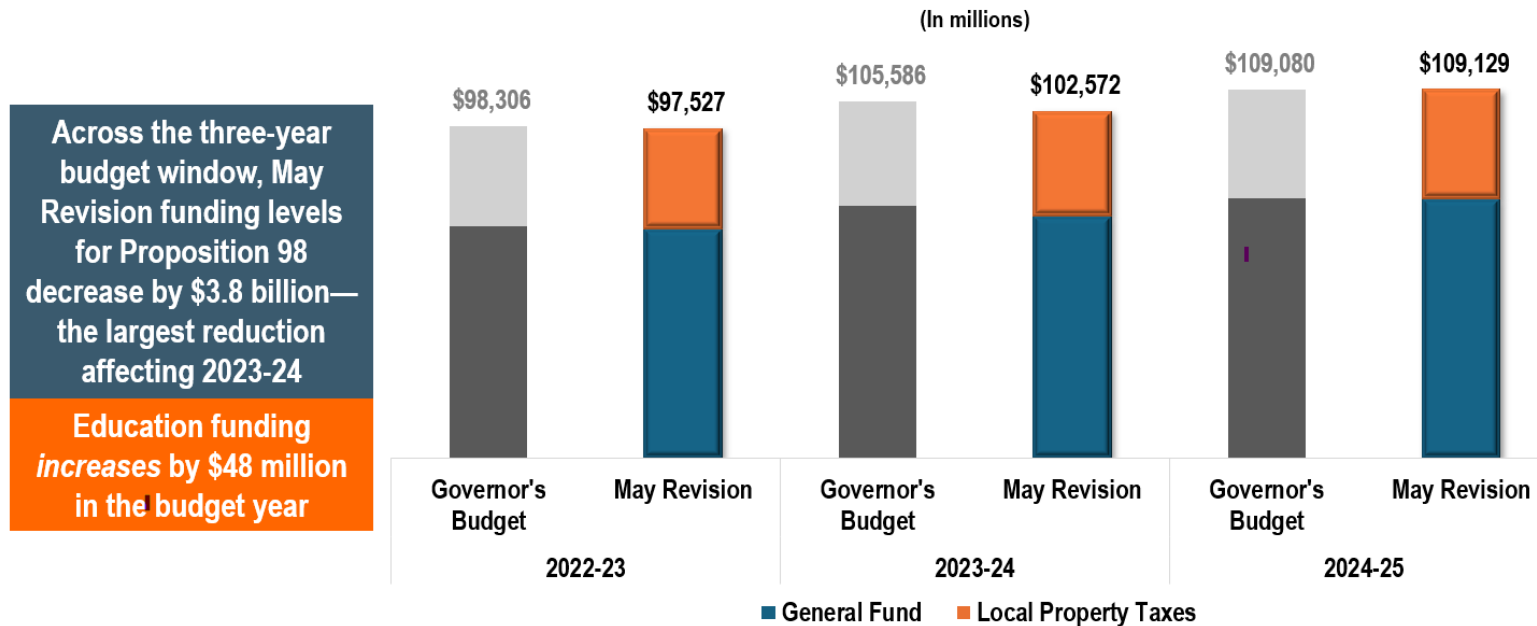
Summary of State Budget

This section of the budget document summarizes the major changes in General Fund revenue projections due to the Governor’s May Revision projection of the 2024-2025 State budget, as well as the assumptions used in the development of revenues and expenditures for the District’s 2024-2025 General Fund budget.

Summary of 2024-2025 State Education Budget

Proposition 98 was approved by voters in November 1988. With the approval of Proposition 98, the minimum funding level for K-14 education became a constitutionally protected portion of the State budget. Proposition 98 funding is estimated to be \$109.1 billion during the 2024-2025 fiscal year. The State budget continues to fund public education institutions through the LCFF. This funding model provides additional funds to districts based on their unduplicated percentage of students who are English language learners, from low-income families, foster youth, and homeless. Districts with a high percentage of these populations will receive substantially more funding.

Proposition 98—2022-23 Through 2024-25

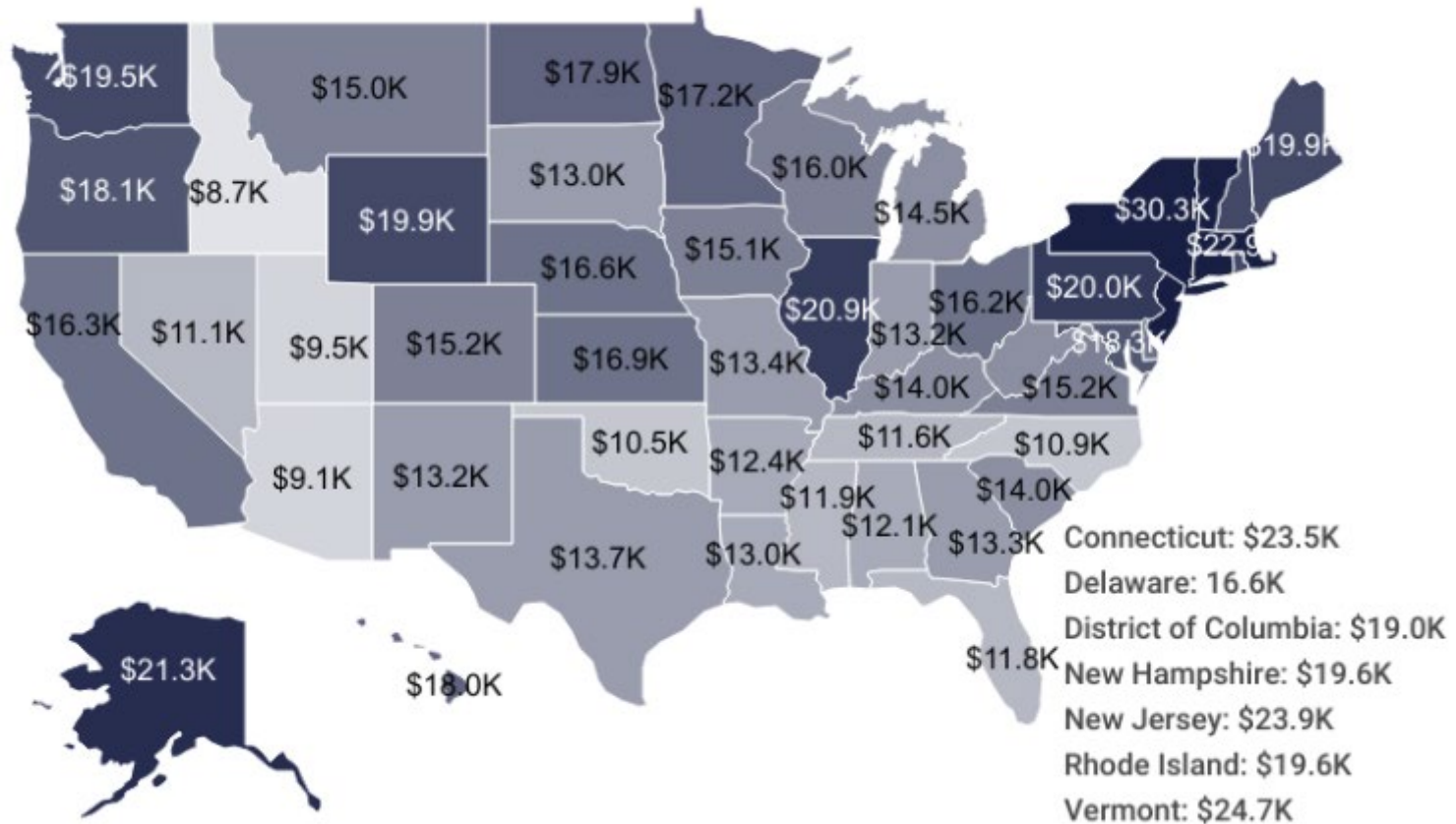


State Budget Expenditures per Student

In the early 1990s, California saw itself drop from providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per-pupil expenditures in California with other states throughout the country. This graph displays what has occurred during the past several years relative to California’s historical support for public education.

From 1989-1990 through 1996-1997, California’s expenditures per student declined compared to the national average. California showed some improvement from 1997-1998 through 2002-2003. During the recession years of 2007-2008 through 2012-2013, California dropped relative to the rest of the nation. Since then, the full implementation of the LCFF has raised California to an average ranking of 22nd, spanning 2015-2016 through 2020-2021. Currently, the state ranks 19th in per-pupil spending.

Public K-12 Spending Per Student



Sources: United States Census Bureau & National Center for Education Statistics

Budget Calendar

In October 1991, Governor Wilson signed into law Assembly Bill 1200, which allowed school districts to choose one of two methods to approve their local budgets. For the last thirty (30) fiscal years and the 2023-2024 fiscal year, the Governing Board has adopted the single budget adoption process, which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

Developing a school district budget is an ongoing function that must be addressed by the Board of Education and Administration throughout the school year. To effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed.

Although there are numerous deadlines used in the development of the 2024-2025 budget, the calendar highlights the main steps, specifically those involving the Board of Education.

Following is the budget calendar for its use in the 2024-2025 budget adoption process.

- October 13, 2023, LCAP Parent Advisory—Metrics & Goals
- January 10, 2024, Governor's 2024-2025 budget proposal released
- January 26, 2024, LCAP Parent Advisory—Actions & Services
- February 6, 2024, Preliminary Budget presentation to the Board of Education
- March 22, 2024, LCAP Parent Advisory—Midyear Update
- April 26, 2024, LCAP Parent Advisory—Budget and Local Indicators
- May 14, 2024, Governor's May Revise Proposal
- May 21, 2024, School Services of California May Budget Revise Workshop
- June 3, 2024, Budget copy available for public review
- June 11, 2024, Board of Education Public Hearing for Proposed Budget
- June 13, 2024, 2024-2025 Budget adopted by the Board of Education
- Summer of 2024, Governor expected to sign the State Budget

Significant Accounting Policies and Terms

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and by the American Institute of Certified Public Accountants.

The following is a summary of the significant accounting policies:

- A. **Fund Accounting** - The accounts of the District are organized based on funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, as appropriate. District resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and how spending activities are controlled. The District accounts are organized into major and non-major governmental, proprietary, and fiduciary funds.

Major Governmental Funds:

- The General Fund is the main operating fund of the District and is used to manage all financial resources except those required to be accounted for in another fund.
- The Building Fund accounts for the acquisition of major governmental capital facilities and buildings from bond proceeds.
- The Capital Facilities Fund accounts for revenues received from developer fees.

Non-Major Governmental Funds:

- Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category include the Charter Schools Fund, Adult Education Fund, Child Development Fund, Food Service Fund, and Deferred Maintenance Fund.
- Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the County School Facilities Program Fund and the Special Reserve Fund.
- Debt Service Funds account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The Bond Interest and Redemption Fund is the only AUSD debt service fund.

Proprietary Funds:

- One type of Proprietary Fund is the Internal Service Fund. This fund renders services to other organizational units of a Local Educational Agency on a cost-reimbursement basis. The fund is generally self-supporting. AUSD has established an Internal

Service Fund for Self-Insurance. This fund separates money for self-insurance activities from other operating funds of the District. Health and welfare activities are accounted for in this fund.

Fiduciary Funds:

- Agency Funds account for assets held by the District as trustee. The District maintains the Warrant/Pass-Through Fund to account for District payroll transactions.

- B. Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide revenues and expenditures are recorded using the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Accrual:

- Revenues are recognized when earned, and expenses are recognized when incurred.

Modified Accrual:

- Revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied.
- Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

- C. Budgets and Budgetary Accounting – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Education must adopt a final budget no later than July 1. A public hearing is conducted prior to adoption to receive comments. The budget is revised by the District's Board of Education during the year to consider unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor objects and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

- D. Encumbrances - Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are initiated. Encumbrances are liquidated when the commitments are paid.
- E. Inventories - Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory accounts, and the cost is recorded as expenditure at the time items are requisitioned. Inventories are valued using the weighted average method. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not available for appropriation and expenditure even though they are a component of net current assets.
- F. Prepaid Expenditures - The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District chooses to report expenditures in the benefiting period.
- G. Capital Assets - Assets purchased or acquired with an original cost of \$25,000 or more are reported as capital assets.
- H. Fund Balance Categories - GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:
- Non-spendable - This is the fund balance associated with revolving cash funds, inventories, and prepaids.
 - Restricted - This includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.
 - Committed - This includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Education (the District's highest level of decision-making authority).
 - Assigned - These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
 - Unassigned - This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.

Financial Section



Revenue and Expenditures – All Funds

The following reports provide the reader with a more detailed and comparative view of revenues and expenditures. The first report following this narrative is a one-page summary of revenues and expenditures by major object classification reflecting 2023-2024 actuals, 2023-2024 Estimated Actuals, and the 2024-2025 Adopted Budget. The second report shows the same information with greater detail on a functional basis. This gives the reader an alternate view of the same data. The function classifications are:

- Instructional (classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance/counseling, health, speech, testing, transportation, psychological services)
- Ancillary Services (school-sponsored co-curricular and athletic events)
- Community Services (community recreation fee-based programs)
- General Administration (Board, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, custodial, grounds, security)
- Other Outgo (debt service, transfers between funds and agencies)



Summary of All Funds within the District

Revenues	2023-2024	2024-2025	Difference
	Estimated Actuals	Adopted Budget	
General Fund	\$ 160,282,179	\$ 142,866,676	\$ (17,415,503)
Special Reserve Fund	\$ 150,000	\$ 90,000	\$ (60,000)
Adult Education Fund	\$ 1,926,191	\$ 1,874,449	\$ (51,742)
Child Development Fund	\$ 2,133,416	\$ 2,582,906	\$ 449,490
Cafeteria Fund	\$ 7,450,160	\$ 6,729,323	\$ (720,837)
Deferred Maintenance Fund	\$ 643,289	\$ 1,000,700	\$ 357,411
Building Fund	\$ 1,300,000	\$ 450,000	\$ (850,000)
Capital Facilities Fund	\$ 260,000	\$ 240,000	\$ (20,000)
State School Building Lease - Purchase Fund	\$ 10	\$ 10	\$ -
County School Facilities Fund	\$ 5,787,733	\$ 5,687,733	\$ (100,000)
Special Revenue for Capital Projects Fund	\$ 1,140,000	\$ 950,000	\$ (190,000)
Bond Interest and Redemption Fund	\$ 8,948,215	\$ 8,948,215	\$ -
Self-Insurance Fund	\$ 5,810,245	\$ 5,702,439	\$ (107,806)
Total	\$ 195,831,438	\$ 177,122,451	\$ (18,708,987)
Expenditures	2023-2024	2024-2025	Difference
	Estimated Actuals	Adopted Budget	
General Fund	\$ 152,682,998	\$ 156,323,109	\$ 3,640,111
Special Reserve Fund	\$ -	\$ -	\$ -
Adult Education Fund	\$ 1,986,303	\$ 1,968,809	\$ (17,494)
Child Development Fund	\$ 1,505,737	\$ 1,901,114	\$ 395,377
Cafeteria Fund	\$ 6,399,073	\$ 6,888,087	\$ 489,014
Deferred Maintenance Fund	\$ 490,860	\$ 517,000	\$ 26,140
Building Fund	\$ 4,787,929	\$ 4,894,800	\$ 106,871
Capital Facilities Fund	\$ 326,374	\$ 325,480	\$ (894)
State School Building Lease - Purchase Fund	\$ -	\$ -	\$ -
County School Facilities Fund	\$ 5,217,349	\$ 5,217,349	\$ -
Special Revenue for Capital Projects Fund	\$ 5,186,821	\$ 4,727,652	\$ (459,169)
Bond Interest and Redemption Fund	\$ 9,791,029	\$ 9,791,029	\$ -
Self-Insurance Fund	\$ 3,548,121	\$ 3,570,815	\$ 22,694
Total	\$ 191,922,594	\$ 196,125,244	\$ 4,202,651

Revenue Sources

The District categorizes its General Fund revenue into five sources:

1. LCFF Revenue
2. Federal Revenue
3. Other State Revenue
4. Other Local Revenue
5. Other Sources

LCFF Revenue Sources:

In fiscal years 1973-1974 through 2012-2013, California school districts operated under general-purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual ADA by a base Revenue Limit. The basic Revenue Limit calculations were adjusted annually in accordance with several factors designated primarily to provide cost-of-living increases and to equalize revenue among all California school districts of the same type.

Funding of the District's Revenue Limits is provided by a combination of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments amount to the difference between the District's Revenue Limit and local property tax revenue.

The LCFF became the new funding model for school districts within the State of California beginning in the fiscal year 2013-2014. This change from Revenue Limit funding to LCFF increased the funding overall under that area of General Fund revenue, although some of the funding has been moved from Other State revenue for programs such as Class Size Reduction and many other programs that were previously categorically funded.

Beginning in 1978-1979, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes. Prop 13 prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Local Control Funding Formula Sources are projected to be 70% of General Fund revenues for 2024-2025.

Federal Revenue Sources:

This category of revenues is received from the United States Government and is restricted (categorical) in nature. This means these funds must be expended on special programs. Major sources of federal revenues include Title I, Title II, and Special Education (to name a few). Federal revenues comprised approximately 16% of General Fund revenues in 2023-2024 and are projected to be 9% in 2024-2025.

Other State Revenue:

Other State Revenues include the California State Lottery, established by a constitutional amendment approved in the November 1984 General Election and revised by Proposition 20 in 1999. Lottery revenue must be used to educate students. It cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research.

Lottery revenue comprises 1% of General Fund revenue in 2024-2025. ELO-P, STRS on Behalf entry, and Lottery revenue comprise this category's largest portions. Other State revenues comprise approximately 12% of General Fund revenues in 2023-2024 and are projected to be 16% in 2024-2025.

Other Local Revenue Sources:

The District receives additional local revenue from items such as interest earnings, local donations, fee-based programs, leases and rentals, and other local sources. Other local revenues comprised 5% of General Fund revenues in 2023-2024 and are projected to remain at 5% in 2024-2025.

All Other Financing Sources:

Other Financing Sources include revenues received from other educational entities, such as the Joint Powers Authority Agreement. Interfund transfers are accounted for in other sources as described by the California School Accounting Manual.



AUSD – Combined Funds

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ 84,652,498	\$ 91,797,082	\$ 102,972,896	\$ 106,323,626	\$ 100,364,053	\$ 96,597,456	\$ 96,158,873	\$ 96,460,390
Federal Revenues	\$ 23,217,133	\$ 17,523,271	\$ 24,302,188	\$ 31,769,626	\$ 18,450,505	\$ 12,864,067	\$ 12,579,529	\$ 12,483,942
State Revenues	\$ 28,567,254	\$ 22,059,221	\$ 56,617,074	\$ 30,772,701	\$ 33,925,005	\$ 23,773,165	\$ 24,049,804	\$ 24,357,841
Other Local Revenues	\$ 27,037,117	\$ 19,369,640	\$ 23,618,276	\$ 26,323,147	\$ 23,382,888	\$ 20,615,222	\$ 20,830,139	\$ 21,408,759
Other Sources	\$ 1,000,000	\$ 18,876,949	\$ 6,269	\$ 642,339	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues	\$ 164,474,002	\$ 169,626,163	\$ 207,516,704	\$ 195,831,438	\$ 177,122,451	\$ 154,849,910	\$ 154,618,345	\$ 155,710,932
\$ Increase/(Decrease)		\$ 5,152,161	\$ 37,890,541	\$ (11,685,266)	\$ (18,708,987)	\$ (22,272,541)	\$ (231,565)	\$ 1,092,586
% Increase/(Decrease)		3.13%	22.34%	-5.63%	-9.55%	-12.57%	-0.15%	0.71%
Expenditures								
Certificated Salaries	\$ 46,098,312	\$ 48,781,553	\$ 52,356,548	\$ 52,642,682	\$ 58,223,071	\$ 58,517,784	\$ 59,351,153	\$ 60,231,739
Classified Salaries	\$ 19,568,026	\$ 18,746,180	\$ 19,685,615	\$ 22,068,235	\$ 22,740,862	\$ 22,169,562	\$ 22,474,005	\$ 22,866,952
Employee Benefits	\$ 25,727,756	\$ 28,245,702	\$ 29,994,684	\$ 32,446,410	\$ 34,893,383	\$ 33,836,935	\$ 33,931,788	\$ 34,220,353
Books and Supplies	\$ 13,406,007	\$ 11,447,453	\$ 15,463,951	\$ 17,387,514	\$ 12,225,080	\$ 6,677,467	\$ 6,750,705	\$ 6,762,505
Services & Other Operating	\$ 16,297,166	\$ 25,169,386	\$ 34,042,964	\$ 38,181,215	\$ 42,159,027	\$ 27,761,803	\$ 26,473,948	\$ 25,849,955
Capital Outlay	\$ 8,312,186	\$ 2,263,445	\$ 11,344,768	\$ 17,242,405	\$ 13,571,879	\$ 4,553,191	\$ 3,714,510	\$ 797,501
Other Outgo/Debt Service	\$ 15,221,399	\$ 12,225,111	\$ 15,420,495	\$ 11,954,133	\$ 12,311,942	\$ 11,282,549	\$ 11,289,778	\$ 11,293,636
Total Expenditures	\$ 144,630,851	\$ 146,878,830	\$ 178,309,025	\$ 191,922,594	\$ 196,125,244	\$ 164,799,290	\$ 163,985,886	\$ 162,022,642
\$ Increase/(Decrease)		\$ 2,247,979	\$ 31,430,195	\$ 13,613,569	\$ 4,202,651	\$ (31,325,954)	\$ (813,405)	\$ (1,963,244)
% Increase/(Decrease)		1.55%	21.40%	7.63%	2.19%	-15.97%	-0.49%	-1.20%
Beginning Fund Balance	\$ 73,255,983	\$ 91,792,580	\$ 114,295,335	\$ 143,661,526	\$ 147,570,371	\$ 128,567,577	\$ 118,618,201	\$ 109,250,660
Audit Adjustments	\$ (1,306,554)	\$ (244,579)	\$ 158,516	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 91,792,580	\$ 114,295,335	\$ 143,661,527	\$ 147,570,371	\$ 128,567,577	\$ 118,618,201	\$ 109,250,660	\$ 102,938,950

Revenue Classifications

For reporting purposes, General Fund revenues are divided into five (5) major account classifications. The following is a summation of the major account classifications and anticipated revenues for 2024-2025 as compared to the District's 2022-2023 Estimated Actuals:

1. Local Control Funding Formula (LCFF) Sources

LCFF Revenue Sources represent the main source of the General Fund by generating approximately 70% of General Fund revenues in 2024-2025. This source of revenue includes both unrestricted state aid and local property taxes.

It is anticipated that \$100,364,053 will be received from LCFF Sources in 2024-2025. This represents a decrease of \$5,959,573 when compared to the 2023-2024 Estimated Actuals budget.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each ADA reported. The Supplemental Grant provides an additional 20% to districts based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the District's target student population. The target students are eligible for free and reduced-price meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 50% of the Base Grant. These additional funds are referred to as the Concentration Grant. Additionally, districts that receive concentration funds also receive an additional 15% of the base grant. These additional funds are referred to as the Concentration Add-On Grant. The District's three-year average UPP for 2024-2025 is projected to be 89.80%. Therefore, the District is eligible for the Concentration Grant.

The decrease in LCFF revenues is primarily a three-year ADA calculation offset by the planned COLA of 1.07%.

Federal Revenue

Federal Revenues, which represent approximately 9% of General Fund revenues in 2024-2025, are restricted (categorical) in nature, which means that they must be expended on special programs. Major sources include Title I, Title II, and Special Education.

It is currently projected that \$13,537,809 will be received from Federal Revenue sources in 2024-2025. This represents a decrease of \$12,800,177 compared to the 2023-2024 Estimated Actuals budget.

Significant changes in Federal Revenue sources are noted on the pages that follow. The decrease is attributed to the expiration of one-time funds, including the Elementary and Secondary School Relief (ESSER I & II) funds. The District received these funds in the 2021-2022 fiscal year and were required to be spent by September 30, 2023.

Other State Revenue

Other State Revenues represent approximately 16% of the total General Fund revenue in 2024-2025.

It is currently anticipated that approximately \$22,325,730 will be realized from Other State Revenues in 2024-2025. This represents an increase of \$2,912,783 when compared to the 2023-2024 Estimated Actuals budget.

The increase in 2024-2025 is primarily due to the projected increase in Career Technical Education Incentive Grant and various other State aid.

Special Education's AB602 increase is a result of a proposed 1.07% COLA. The adjustment was included in the Governor's May Revision for 2024-2025.

2. Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 5% of total General Fund revenues in 2024-2025, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest on investments plus leases and rental of facilities.

It is currently anticipated that \$6,639,084 will be realized in 2024-2025 from Other Local Revenues. This represents a decrease of \$1,568,536 when compared to the 2023-2024 Estimated Actuals budget.

The decrease in Local Revenue is primarily due to conservative budgeting in the following areas: Interest Income, School-Based Medi-Cal Administrative Activities (SMAA), and Miscellaneous Revenues.

3. Other Financing Sources

Other Financing Sources represent less than 0% of the total General Fund revenue and are related to transfers to the General Fund from other funds.

Summary of Revenues

The following is a summary of General Fund revenues for both 2023-2024 and 2024-2025:

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 28,876,092	\$ 67,623,724	\$ 75,222,906	\$ 7,599,182
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ 102,972,896	\$ 106,323,626	\$ 100,364,053	\$ (5,959,573)
8100 - 8299 Federal Revenue	\$ 17,905,922	\$ 26,337,986	\$ 13,537,809	\$ (12,800,177)
8300 - 8599 Other State Revenue	\$ 50,708,026	\$ 19,412,948	\$ 22,325,730	\$ 2,912,783
8600 - 8799 Other Local Revenue	\$ 6,563,588	\$ 8,207,620	\$ 6,639,084	\$ (1,568,536)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 178,150,433	\$ 160,282,179	\$ 142,866,676	\$ (17,415,503)

Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for the 2024-2025 Adopted Budget as compared to the 2023-2024 Estimated Actuals expenditures.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, psychologists, and other employees requiring a credential with the State of California. This category represents approximately 36% of total expenditures in 2024-2025. It is projected that \$56,882,797 will be expended on certificated salaries in 2024-2025. This represents an increase of \$5,534,077 from the 2023-2024 Estimated Actuals budget.

Changes in certificated salaries are primarily related to adding new job classifications such as the School Social Worker classification, changes in various grants for substitute and extra hour costs, offset by Step & Column, and budgeting for all vacant positions in 2023-2024 that are planned to be filled during 2024-2025.

Classified Salaries

Classified salaries are comprised of the District's support staff. This includes instructional aides, clerical, custodial, maintenance, grounds, transportation, non-credentialed administrative staff, and other personnel who are not required to maintain an educational credential with the State of California. These expenditures represent approximately 13% of total expenditures in 2024-2025. It is projected that \$19,627,864 will be expended on classified salaries in 2024-2025. This represents an increase of \$599,288 from the 2023-2024 Estimated Actuals budget.

Changes in classified salaries are primarily related to changes in various grants for substitute and extra hour costs, offset by step & column, and budgeting for all vacant positions in 2023-2024 that are planned to be filled during 2024-2025.

Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 21% of the total expenditures in 2024-2025.

The unfunded liability of State retirement systems, CalPERS and CalSTRS, has become the responsibility of school districts in California. Employer contribution rates have been on the rise and will continue to increase annually. The State does not provide any funds to assist districts with the increased expense.

The Governor's May Revise included an increase to the planned PERS employer contribution rates in 2023-2024 and 2024-2025. The STRS 2024-2025 employer rate remains the same, 19.10%; the PERS employer rate increased from 26.88% to 27.05%.

Employee benefits not relating to health and welfare are based upon a percentage of the employee's salary.

Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District contracts directly with a primary health care provider. Expenditures in this portion of the budget are based on the actual utilization of the program. This can vary greatly from year to year.

Books and Supplies

Books and Supplies include those items that are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and Governmental Accounting Standards Board (GASB) Statement No. 34, all equipment under \$25,000 per item is now reflected in this category. Books and supplies represent approximately 5% of total expenditures in 2024-2025. It is anticipated that approximately \$7,773,896 will be expended on books, supplies, and other materials during 2024-2025. This represents a decrease of \$5,459,045 from the 2023-2024 Estimated Actuals budget.

The decrease is mainly because of the expiration of one-time funds, including the Elementary and Secondary School Relief (ESSER I & II) funds. These funds were given to the District during the 2021-2022 fiscal year and were required to be spent by September 30, 2023.

Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 20% of total expenditures in 2024-2025. It is anticipated that \$30,552,104 will be expended in this classification in 2024-2025. This represents an increase of \$4,106,870 from the 2023-2024 Estimated Actuals budget.

The large increase is primarily related to projected spending of prior year COVID funds, Educator Effectiveness Grant, and an increase in 2024-2025 LCAP.

Capital Outlay

Capital Outlay includes the cost of new and replacement equipment over \$25,000 per item as well as General Fund expenditures for sites and buildings. It is anticipated that \$1,884,051 will be expended in this classification for the fiscal year 2024-2025. This represents a decrease of

\$3,888,665 from the 2023-2024 estimated actuals budget. The decrease is primarily related to 2023-2024 ESSER III expenditures not budgeted in 2024-2025.

Other Outgo/Interfund Transfers Out

Other Outgo expenditures relate to transfers to other funds, debt service payments, and indirect cost transfers. Interfund Transfers Out expenditures relate to monies being transferred to other District funds. The District continues to support the Deferred Maintenance programs with monies transferred from the General Fund. These expenses represent approximately 3% of total expenditures in 2023-2024. It is projected that in 2024-2025, the District will expend \$1,884,051 in this classification. This represents an increase of \$353,242 compared to the 2023-2024 Estimated Actuals budget.



Summary of Expenditures

The following is a summary of General Fund expenditures for both 2023-2024 and 2024-2025:

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ 51,255,236	\$ 51,348,720	\$ 56,882,797	\$ 5,534,077
2000 - 2999 Classified Personnel Salaries	\$ 17,488,533	\$ 19,028,576	\$ 19,627,864	\$ 599,288
3000 - 3999 Employee Benefits	\$ 28,834,894	\$ 30,813,976	\$ 33,208,319	\$ 2,394,343
4000 - 4999 Books and Supplies	\$ 11,372,080	\$ 13,232,941	\$ 7,773,896	\$ (5,459,045)
5000 - 5999 Services and Other Operating Expenditures	\$ 24,543,996	\$ 26,445,235	\$ 30,552,104	\$ 4,106,870
6000 - 6999 Capital Outlay	\$ 4,779,015	\$ 10,282,741	\$ 6,394,077	\$ (3,888,665)
7000 - 7499 Other Outgo	\$ 1,359,253	\$ 888,470	\$ 884,051	\$ (4,419)
7600 - 7629 Interfund Transfers Out	\$ (230,207)	\$ 642,339	\$ 1,000,000	\$ 357,661
Total Expenditures	\$ 139,402,801	\$ 152,682,998	\$ 156,323,109	\$ 3,640,111
Net Surplus/(Deficit)	\$ 38,747,632	\$ 7,599,182	\$ (13,456,433)	\$ (21,055,614)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 01- General Fund	\$ 67,623,724	\$ 75,222,906	\$ 61,766,473	\$ (13,456,433)

In accounting terms, the District’s General Fund balance is the difference between assets and liabilities. In general terms, it is the amount of funds the District has as a safety net. The General Fund balance comprises many items: revolving cash, state-mandated reserves, funds “assigned” for specific expenditures, and finally, the unallocated reserve. The estimated ending fund balance for the 2023-2024 fiscal year is \$75,062,553, with a general reserve of \$4,591,220, 3% of projected expenditures.

The projected ending fund balance for 2024-2025 is \$61,606,119, with a general reserve of \$4,689,697, 3% of projected expenditures. For the 2024-2025 school year, the State reserve minimum requirement of 3% is based on the District’s projected 2024-2025 ADA of 5,517.90.

General Fund 2024-2025 Adopted Budget Projected Fund Balance		
Beginning Fund Balance 7/1/24, Projected		\$ 75,062,552
2024-2025 Projected Revenues	\$ 142,866,676	
2024-2025 Projected Expenditures	\$ 156,323,109	
Surplus/(Deficit)		\$(13,456,433)
2024-2025 Ending Fund Balance		\$ 61,606,119
Components of Ending Fund Balance:		
Restricted		
Expanded Learning Opportunities Program	\$ 19,625,412	
Educator Effectiveness	\$ 1,471,049	
Prop 28	\$ 1,987,268	
CA Community Schools Partnership Act	\$ 9,714,363	
Special Education - Various	\$ 557,185	
Arts, Music, and Instructional Materials BG	\$ 3,624,338	
Dual Enrollment Opportunities	\$ 54,206	
Learning Recovery Emergency Block Grant	\$ 7,725,631	
LCFF Equity Multiplier	\$ 450,518	
Ongoing & Major Maintenance Account	\$ 126,488	
Other Restricted Local	\$ 2,415,017	
Total Restricted Balance		\$ 47,751,475
Non-Spendable:		
Revolving Cash	\$ 25,000	
Prepaid Items	\$ -	
Total Non-Spendable		\$ 25,000
Committed:		
Other Commitments	\$ 9,139,951	
Total Assigned		\$ 9,139,951
Subtotal of Components		\$ 56,916,426
Required Reserve for Economic Uncertainty		\$ 4,689,697
Required Reserve for Economic Uncertainty, as a Percentage		3%

The following reports provide a more detailed and comparative view of revenues and expenditures. The first report following this narrative is a one-page summary of revenues and expenditures by major object classification reflecting the 2022-2023 actual activity, the 2023-2024 Estimated Actuals Budget, and the 2024-2025 Adopted Budget. The second report shows the same information but in more detail.

This gives the reader an alternate view of the same data. The function classifications are:

- Instructional (classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance/counseling, health, speech, testing, transportation, psychological services)
- Ancillary Services (school-sponsored, co-curricular, and athletic events)
- Community Services (community recreation fee-based programs)
- General Administration (Board, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, custodial, grounds, security)
- Other Outgo (debt service, transfers between funds, and agencies)



AUSD Revenue and Expense Summary Report – General Fund

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 28,876,092	\$ 67,623,724	\$ 74,865,244	\$ 7,241,520
Revenues				
8010 - 8099 LCFF Revenue Sources				
8011 - Principal Apportionment	\$ 74,716,322	\$ 60,428,148	\$ 58,837,203	\$ (1,590,945)
8012 - Education Protection Account	\$ 5,980,537	\$ 23,362,024	\$ 21,839,464	\$ (1,522,560)
8019 - State Aid Prior Year	\$ (22,027)	\$ 54,797	\$ -	\$ (54,797)
8021 - Homeowners Exempt Taxes	\$ 49,148	\$ 47,853	\$ 47,853	\$ -
8029 - Other Sub/In-Lieu Taxes	\$ -	\$ 7	\$ 7	\$ -
8041 - Secured Roll Taxes	\$ 11,759,475	\$ 12,624,100	\$ 12,624,100	\$ -
8042 - Unsecured Roll Taxes	\$ -	\$ -	\$ -	\$ -
8043 - Prior Year Taxes	\$ 171,047	\$ 164,335	\$ 164,335	\$ -
8044 - Supplemental Taxes	\$ 63,882	\$ 54,300	\$ 54,300	\$ -
8045 - ERAF Local Tax Shift	\$ 6,326,722	\$ 5,750,610	\$ 5,750,610	\$ -
8047 - Community Redevelopment Funds	\$ 3,913,904	\$ 3,837,452	\$ 1,046,181	\$ (2,791,271)
8048 - Penalties & Interest From Delinquent Taxes	\$ 13,885	\$ -	\$ -	\$ -
8082 - Other In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -
8084 - Community Redevelopment Funds	\$ -	\$ -	\$ -	\$ -
8089 - Less: Non-LCFF (50%) Adjustment	\$ -	\$ -	\$ -	\$ -
8091 - LCFF Transfer - Current Year	\$ -	\$ -	\$ -	\$ -
8096 - Transfers to Charters - In-Lieu Property Taxes	\$ -	\$ -	\$ -	\$ -
8010 - 8099 LCFF Revenue Sources	\$ 102,972,896	\$ 106,323,626	\$ 100,364,053	\$ (5,959,573)
8100 - 8299 Federal Revenue				\$ -
8181 - Local Assistance Grants	\$ 2,316,713	\$ 1,934,717	\$ 1,699,598	\$ (235,119)
8182 - Federal Sped Discretionary Grants	\$ 802,403	\$ 255,487	\$ 246,903	\$ (8,584)
8260 - Forest Reserve Funds	\$ 1,336	\$ -	\$ -	\$ -
8290 - Federal Other Revenue	\$ 14,785,471	\$ 24,147,782	\$ 11,591,308	\$ (12,556,474)
8100 - 8299 Federal Revenue	\$ 17,905,922	\$ 26,337,986	\$ 13,537,809	

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
8300 - 8599 Other State Revenue				
8311 - State Other Apportionments	\$ -	\$ -	\$ -	\$ -
8319 - State Other Apportionments - Prior Year	\$ -	\$ -	\$ -	\$ -
8510 - State Deferred Revenue	\$ -	\$ -	\$ -	\$ -
8520 - Child Nutrition Programs	\$ 976,034	\$ -	\$ -	\$ -
8550 - State Mandated Reimbursements	\$ 275,254	\$ 291,119	\$ 291,119	\$ -
8560 - State Lottery	\$ 2,186,455	\$ 1,509,439	\$ 1,466,388	\$ (43,051)
8590 - State Other Revenue	\$ 47,270,283	\$ 17,612,390	\$ 20,568,223	\$ 2,955,834
8300 - 8599 Other State Revenue	\$ 50,708,026	\$ 19,412,948	\$ 22,325,730	\$ 2,912,783
8600 - 8799 Total Other Local Revenues				
8660 - Interest	\$ 1,317,064	\$ 1,895,631	\$ 1,000,000	\$ (895,631)
8662 - Fair Value of Investments	\$ (1,730,864)	\$ -	\$ -	\$ -
8677- Interagency Services	\$ 988,122	\$ -	\$ -	
8689 - All Other Fees & Contracts	\$ (196,679)	\$ -	\$ -	\$ -
8699 - Other Local Revenue	\$ 1,575,523	\$ 1,140,549	\$ 467,644	\$ (672,905)
8791- SELPA Transfers	\$ 4,610,423	\$ 5,171,440	\$ 5,171,440	\$ -
8600 - 8799 Other Local Revenues	\$ 6,563,588	\$ 8,207,620	\$ 6,639,084	\$ (1,568,536)
8900 - 8999 Transfers and Other Financing				
8919 - Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8990 - Contributions	\$ -	\$ -	\$ -	\$ -
8900 - 8999 Transfers and Other Financing	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 178,150,433	\$ 160,282,179	\$ 142,866,676	\$ (4,615,326)

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
2000 - 2999 Classified Salaries				
2100 - Instructional Aides Salaries	\$ 3,511,294	\$ 3,769,126	\$ 3,651,017	\$ (118,109)
2200 - Classified Support Salaries	\$ 6,374,329	\$ 7,735,807	\$ 7,870,991	\$ 135,184
2300 - Classified Supervisor & Administrator Salaries	\$ 1,287,418	\$ 1,166,652	\$ 1,292,049	\$ 125,397
2400 - Clerical and Office Salaries	\$ 5,475,652	\$ 5,477,792	\$ 5,829,795	\$ 352,003
2900 - Other Classified Salaries	\$ 839,840	\$ 879,199	\$ 984,012	\$ 104,813
2000 - 2999 Classified Salaries	\$ 17,488,533	\$ 19,028,576	\$ 19,627,864	\$ 599,288
3000 - 3999 Employee Benefits				
3100 - State Teachers Retirement (STRS)	\$ 13,864,538	\$ 14,351,696	\$ 15,751,926	\$ 1,400,230
3200 - Public Employees' Retirement System (PERS)	\$ 3,796,507	\$ 4,558,635	\$ 4,901,331	\$ 342,696
3300 - OASDI/MEDI/PARS	\$ 1,987,604	\$ 2,187,697	\$ 2,348,708	\$ 161,011
3400 - Health and Welfare Benefits	\$ 5,024,278	\$ 4,942,954	\$ 5,164,311	\$ 221,357
3500- Unemployment Insurance	\$ 334,894	\$ 35,190	\$ 39,186	\$ 3,996
3600 - Workers' Compensation	\$ 2,753,268	\$ 2,815,136	\$ 3,081,255	\$ 266,119
3700 - Retiree Benefits	\$ 444,721	\$ 1,020,000	\$ 1,020,000	\$ -
3900 - Other Benefits	\$ 629,083	\$ 902,668	\$ 901,602	\$ (1,066)
3000 - 3999 Employee Benefits	\$ 28,834,894	\$ 30,813,976	\$ 33,208,319	\$ 2,394,343
4000 - 4999 Books and Supplies				
4100 - Textbooks	\$ 407,689	\$ 829,512	\$ 1,326,054	\$ 496,542
4200 - Other Books	\$ 337,812	\$ 4,785	\$ 154,672	\$ 149,887
4300 - Instructional Materials & Supplies	\$ 5,443,190	\$ 7,339,260	\$ 3,937,260	\$ (3,402,000)
4400 - Non Capitalized Equipment	\$ 5,183,389	\$ 5,059,032	\$ 2,355,910	\$ (2,703,122)
4700 - Food	\$ -	\$ 352	\$ -	\$ (352)
4000 - 4999 Books and Supplies	\$ 11,372,080	\$ 13,232,941	\$ 7,773,896	\$ (5,459,045)

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
5000 - 5999 Services & Operational				
5100 - Sub agreements for Services	\$ 8,753,058	\$ 8,562,509	\$ 9,203,557	\$ 641,048
5200 - Travel & Conference Expenses	\$ 418,105	\$ 364,153	\$ 1,018,471	\$ 654,318
5300 - Dues and Memberships	\$ 650,973	\$ 83,161	\$ 75,145	\$ (8,016)
5400 - Insurance	\$ 966,691	\$ -	\$ 1,000,000	\$ 1,000,000
5500 - Utilities	\$ 2,312,889	\$ 2,224,616	\$ 2,436,005	\$ 211,389
5600 - Rentals, Leases, & Repairs	\$ 770,773	\$ 1,228,642	\$ 870,755	\$ (357,887)
5700 - Interprogram/Interfund Services	\$ 16,437	\$ 7,640	\$ 23,166	\$ 15,526
5800 - Other Services/Operating Expense/ERAF Fees	\$ 10,158,868	\$ 13,627,041	\$ 15,130,760	\$ 1,503,719
5900 - Communications	\$ 496,202	\$ 347,473	\$ 794,246	\$ 446,773
5000 - 5999 Services & Operational	\$ 24,543,996	\$ 26,445,235	\$ 30,552,104	\$ 4,106,870
6000 - 6999 Capital Outlay				
6200 - Buildings and Improvements	\$ -	\$ -	\$ -	\$ -
6400 - New Equipment	\$ 4,598,572	\$ 10,152,989	\$ 6,339,444	\$ (3,813,545)
6500 - Equipment Replacement	\$ 180,443	\$ 129,752	\$ 54,633	\$ (75,120)
6000 - 6999 Capital Outlay	\$ 4,779,015	\$ 10,282,741	\$ 6,394,077	\$ (3,888,665)
7000 - 7499 Other Outgo				
7110 - Tuition - Interdistrict Attendance Agreement	\$ 902,180	\$ 798,958	\$ 800,000	\$ 1,042
7130 - State Special Schools	\$ (90)	\$ -	\$ -	\$ -
7141 - Payments to Districts	\$ 172,268	\$ 85,000	\$ 85,000	\$ -
7142 - Other Tuition/Excess Costs	\$ 284,895	\$ 310,433	\$ 310,433	\$ -
7310 - Transfers of Indirect Cost	\$ -	\$ -	\$ -	\$ -
7350 - Transfer of Indirect Cost - Interfund	\$ (230,207)	\$ (305,921)	\$ (311,382)	\$ (5,461)
7000 - 7499 Other Outgo	\$ 1,129,046	\$ 888,470	\$ 884,051	\$ (4,419)
7600 - 7629 Interfund Transfers Out				
7619 Other Authorized Transfers	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Total Expenditures	\$ 139,402,801	\$ 153,040,659	\$ 156,323,109	\$ 3,282,450
Net Increase (Decrease) In Fund Balance	\$ 38,747,632	\$ 7,241,520	\$ (13,456,433)	\$ (20,697,953)

Other Funds

In addition to the General Fund, the District operates several other funds. Those programs operating State Mandated or independent funds include the Adult Education Fund, Child Development Fund, Cafeteria Fund, Deferred Maintenance Fund, and various Capital Projects Funds. Each of these programs is accounted for independently and separate from other funds. The following is a brief description and summation of 2023-2024 activities and 2024-2025 goals within each fund.



Adult Education - Fund 11

The Azusa Adult Education Center (AAEC) has served the AUSD community since 1938. With a proud 77-year heritage of service, the school offers 21st-century-focused classes designed to meet our community's varied academic preparation, language development, and career training needs.

Classes are held at the AAEC and are offered in day and evening formats to offer maximum flexibility for our students' busy lives. AAEC programs include English as a Second Language (ELS), Adult Basic Education, High School Diploma and HiSET (GED), and a variety of Career Technical Education classes in the medical and business sectors.

Mission Statement: We are committed, as a professional learning community, to continuous improvement in providing a diverse and high-quality educational program where all students are provided the opportunity to develop and deepen their knowledge and skills required to:

- Actively participate in further educational pursuits
- Obtain or advance in a career
- Ethically participate in a multi-cultural civic society

Accreditation: The Azusa Adult Education Center is accredited by the Western Association of Schools and Colleges. Accreditation is an assurance of quality and a guarantee that classes taken for credit will be accepted for credit by other educational institutions. All teachers are certified in their respective teaching areas by the State Commission for Teacher Preparation and Credentialing.



Child Development – Fund 12

The District's Child Development Fund is authorized by the State Department of Education to account for the operation of the various Child Development programs, Dual Immersion (DI) Preschool, California State Preschool Programs (CSPP), and Special Education Preschool. The programs are accounted for in Fund 12 to comply with state-wide accounting procedures.

The Child Development program operates on the Longfellow campus as well as on elementary campuses, with the exception of Ellington School and Hodge Elementary. Each site operates at least one preschool class. No new facilities are currently expected for the 2023-2024 school year unless the District receives authorization for the applications that have been submitted for Hodge.

The preschool programs are part-day-part-year programs, and its 49 employees provide school readiness to approximately 289 (3 to 5-year-old) District students. The program operates at eight elementary sites, expanding at most sites to offer afternoon and morning programs. The 2022-2023 programs are once again being budgeted as contract revenues to allow these programs to operate on a self-sufficient basis from the District's General Fund. The DI program is funded through the LCAP, and the Special Education program is funded through Special Education funds and the General Fund.

Mission: The mission of the AUSD - Early Childhood Education program is to provide quality and appropriate educational and developmental experiences for preschool, transitional kinder, and kindergarten children and their families within a safe and nurturing environment, which results in productive students, strong families, and effective community partners.



Cafeteria – Fund 13

To comply with the accounting procedures established by the California Department of Education, all revenues and expenditures related to the operation of the District's comprehensive Food Service Program are accounted for in the District's Cafeteria Fund 13.

The District continues to participate in the National School Lunch and Breakfast Programs which assist in funding for meals served. Previously, students qualified for participation in these programs either through an application process or through direct certification. Based on the data related to the student's application or direct certification, a student may qualify for free or reduced-price school meals. Currently, under new legislation, all students eat for free, but AUSD (like other districts) still collects meal applications to receive the higher reimbursable meal rates.

To receive Federal and State funding, the National School Lunch and Breakfast Programs are required to follow the USDA food-based meal pattern. Daily and weekly specified quantities of each of the following five food groups must be met: fruits, vegetables, grains/whole grains, meat/meat alternates, and milk. Meals offered as part of the National School Lunch and Breakfast Programs are provided in age-appropriate portions and meet USDA regulations that align with the Dietary Guidelines for Americans. The USDA guidelines specify minimums and maximums for calories, limit sodium, and restrict saturated fat to no more than 10% of total calories. In addition, products must indicate zero grams of trans-fat per serving. Internal and external audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

The State of California passed Senate Bill 138 into law, which requires school districts with sites whose student populations contain students that are designated by the State or County as receiving benefits from the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF) or Medicaid-Free exceeding 62.5 % of the overall student population shall apply for one of the programs from the Federal government's National School Lunch Program that is at no cost for all students at those sites. AUSD has identified four such sites and has applied for additional sites under the Community Eligibility Provision Program outlined in the National School Lunch Program provisions. If approved, the District's Nutrition Services staff would not need to continue to collect meal application forms.

Listening to our students is a vital part of the Nutrition Services Department. Taste testing of new products with student focus groups is also conducted throughout the school year at all grade levels. As part of coordinated School Wellness, Nutrition Services provides nutrition education and promotes physical activity for students, parents, and staff.

To support our local economy, the District works with local companies whenever possible. Nutrition Services strives to provide all AUSD students, staff, and parents with nutritious choices, professional service, a safe and sanitary environment, and an enjoyable dining experience.



Deferred Maintenance – Fund 14

The California State Legislature established the Deferred Maintenance Fund (DMF) in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program since its inception. The program required both the local district and the State of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the State limited to approximately one-half of one percent of the District's General Fund and Adult Education Fund operating budgets. Due to the implementation of LCFF in 2013-2014, the State eliminated the Deferred Maintenance Program. However, the District is committed to maintaining its facilities and will continue to contribute to the Deferred Maintenance Program yearly. An in-depth review of the Deferred Maintenance Fund can be found in the Capital Projects section of the budget.

Capital Facilities – Fund 25

The Capital Facilities Developer Fees Fund accounts for the revenue and expenditures of commercial and residential redevelopment. Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines.

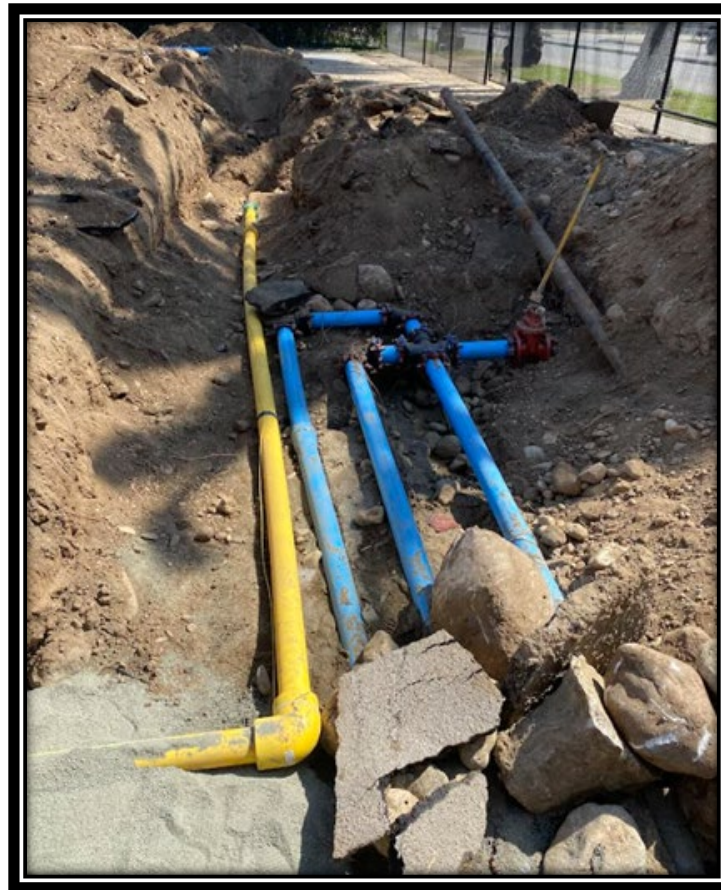
These guidelines require the District to adopt a School Facilities Needs Analysis annually to determine eligibility for Level II Developer's Fees. If eligible, this Analysis will set the new rate per square foot. Also incorporated in the guidelines is the requirement to consider local funds (e.g. General Obligation Bonds) available for new school facilities. Level I Developer Fees for 2024-2025 will be as follows:

- \$3.36 per square foot for single-family detached residential
- \$2.98 per square foot for multi-family attached residential
- \$0.47 per square foot for exclusive senior residential
- \$0.486 per square foot for a commercial office
- \$0.421 per square foot for retail development
- \$0.382 per square foot for hospitals
- \$0.373 per square foot for an industrial warehouse
- \$0.308 per square foot for retail and service
- \$0.156 per square foot for hotel or motel

Building – Fund 21

The 2014 Measure K proposition, which authorized \$92 million in General Obligation Bonds, was passed on November 4, 2014, by Azusa voters and will be fully exhausted as of June 30, 2022, as the final issuance sold on June 6, 2022. The 2022 Bond Fund is used to account for proceeds from the bond measure. The bond revenue will address the District facilities needs outlined and approved at the May 10, 2022, Board of Education meeting.

An in-depth review of the Building Fund can be found in the Capital Projects section of the budget book.



County School Facilities – Fund 35

With the passage of SB50, the County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Program, which was authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The Board of Education approved the establishment of this fund at its December 9, 1998 meeting. An in-depth review of the County School Facilities Fund can be found in the Capital Projects section of the budget book.

Bond Interest and Redemption – Fund 51

This fund is used solely to make annual or semi-annual principal and interest payments on the District's General Obligation Bonds, detailed in the Capital Projects Funds section. The District is currently making payments on the 2014 General Obligation Bonds.

Self-Insurance – Fund 67

Expenditures related to the District's self-insurance program, as well as both actual claims and administrative costs, are reflected in this fund. Estimated costs for incurred but not reported claims are accounted for in this fund.



Other Funds – Fund 11-67

On the following pages, the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District. This summary includes the 2022-2023 Actuals, 2023-2024 Estimated Actuals, and 2024-2025 Adopted Budget for the following funds:

- Adult Education - Fund 11
- Child Development - Fund 12
- Cafeteria - Fund 13
- Deferred Maintenance - Fund 14
- Building - Fund 21
- Capital Facilities - Fund 25
- County School Facilities - Fund 35
- Special Reserve for Capital Projects - Fund 40
- Bond Interest and Redemption - Fund 51
- Self-Insurance - Fund 67

Additionally, a report of expenditures by function has been included for each fund. This allows the reader to look at the same expenditures, sorted by the following classifications:

- Instructional (direct classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance, counseling, health, speech, testing, transportation, and psychological services)
- Ancillary Services (school-sponsored, co-curricular, and athletic events)
- Community Services (community recreation)
- General Administration (Board of Education, District administration, financial, human resources, warehouse, and data processing)
- Plant Services (maintenance, operations, and security)
- Other Outgo (debt service, transfers between funds, and agencies)

Revenues and Expenditures Summary Report by Object

AUSD – Adult Education – Fund 11

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 794,975	\$ 800,183	\$ 740,071	\$ (60,112)
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ 223,320	\$ 283,505	\$ 223,320	\$ (60,185)
8300 - 8599 Other State Revenue	\$ 1,648,562	\$ 1,622,686	\$ 1,695,059	\$ 72,373
8600 - 8799 Other Local Revenue	\$ 148,272	\$ 20,000	\$ 219,002	\$ 199,002
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,020,155	\$ 1,926,191	\$ 2,137,381	\$ 211,190
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ 661,349	\$ 764,705	\$ 782,857	\$ 18,152
2000 - 2999 Classified Personnel Salaries	\$ 250,174	\$ 295,804	\$ 294,509	\$ (1,295)
3000 - 3999 Employee Benefits	\$ 332,956	\$ 445,722	\$ 455,593	\$ 9,871
4000 - 4999 Books and Supplies	\$ 388,481	\$ 109,646	\$ 101,250	\$ (8,396)
5000 - 5999 Services and Other Operating Expenditures	\$ 295,183	\$ 254,372	\$ 232,500	\$ (21,872)
6000 - 6999 Capital Outlay	\$ 35,474	\$ 43,415	\$ 25,000	\$ (18,415)
7000 - 7499 Other Outgo	\$ 51,329	\$ 72,639	\$ 77,100	\$ 4,461
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,014,947	\$ 1,986,303	\$ 1,968,809	\$ (17,494)
Net Surplus/(Deficit)	\$ 5,208	\$ (60,112)	\$ 168,572	\$ 228,684
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 11	\$ 800,183	\$ 740,071	\$ 908,643	\$ 168,572

Revenues and Expenditures Summary Report

AUSD – Adult Education – Fund 11

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 157,225	\$ 196,551	\$ 223,320	\$ 283,505	\$ 230,373	\$ 218,195	\$ 230,389	\$ 237,156
State Revenues	\$ 1,503,278	\$ 1,395,292	\$ 1,648,562	\$ 1,622,686	\$ 1,629,076	\$ 1,559,779	\$ 1,571,079	\$ 1,606,236
Other Local Revenues	\$ 65,242	\$ (6,179)	\$ 148,272	\$ 20,000	\$ 15,000	\$ 48,467	\$ 45,112	\$ 55,370
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,725,745	\$ 1,585,664	\$ 2,020,155	\$ 1,926,191	\$ 1,874,449	\$ 1,826,441	\$ 1,846,580	\$ 1,898,763
\$ Increase/(Decrease)		\$ (140,081)	\$ 434,491	\$ (93,964)	\$ (51,742)	\$ (48,008)	\$ 20,139	\$ 52,183
% Increase/(Decrease)		-8.12%	27.40%	-4.65%	-2.69%	-2.56%	1.10%	2.83%
Expenditures								
Certificated Salaries	\$ 865,087	\$ 748,453	\$ 661,349	\$ 764,705	\$ 782,857	\$ 764,490	\$ 744,371	\$ 743,555
Classified Salaries	\$ 232,760	\$ 197,427	\$ 250,174	\$ 295,804	\$ 294,509	\$ 254,135	\$ 258,410	\$ 270,606
Employee Benefits	\$ 415,083	\$ 346,726	\$ 332,956	\$ 445,722	\$ 455,593	\$ 399,216	\$ 396,043	\$ 405,906
Books and Supplies	\$ 171,635	\$ 187,749	\$ 388,481	\$ 109,646	\$ 101,250	\$ 191,752	\$ 195,776	\$ 197,381
Services & Other Operating	\$ 37,928	\$ 89,409	\$ 295,183	\$ 254,372	\$ 232,500	\$ 181,878	\$ 210,668	\$ 234,920
Capital Outlay	\$ 13,350	\$ 88,455	\$ 35,474	\$ 43,415	\$ 25,000	\$ 41,139	\$ 46,697	\$ 38,345
Other Outgo/Debt Service	\$ 72,380	\$ 62,938	\$ 51,329	\$ 72,639	\$ 77,100	\$ 67,277	\$ 66,257	\$ 66,920
Total Expenditures	\$ 1,808,223	\$ 1,721,157	\$ 2,014,947	\$ 1,986,303	\$ 1,968,809	\$ 1,899,888	\$ 1,918,221	\$ 1,957,633
\$ Increase/(Decrease)		\$ (87,066)	\$ 293,790	\$ (28,643)	\$ (17,494)	\$ (68,921)	\$ 18,333	\$ 39,413
% Increase/(Decrease)		1.00%	17.07%	-1.42%	-0.88%	-3.50%	0.96%	2.05%
Beginning Fund Balance								
Beginning Fund Balance	\$ 1,012,946	\$ 930,468	\$ 794,975	\$ 800,183	\$ 740,071	\$ 645,711	\$ 572,264	\$ 500,623
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 930,468	\$ 794,975	\$ 800,183	\$ 740,071	\$ 645,711	\$ 572,264	\$ 500,623	\$ 441,753

Revenues and Expenditures Summary Report by Object

AUSD – Child Development – Fund 12

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 150,926	\$ 95,592	\$ 723,271	\$ 627,679
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ 85,800	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ 1,153,636	\$ 2,007,976	\$ 2,462,466	\$ 454,490
8600 - 8799 Other Local Revenue	\$ 34,050	\$ 125,440	\$ 120,440	\$ (5,000)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,273,486	\$ 2,133,416	\$ 2,582,906	\$ 449,490
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ 439,963	\$ 529,257	\$ 557,417	\$ 28,160
2000 - 2999 Classified Personnel Salaries	\$ 260,938	\$ 387,718	\$ 440,294	\$ 52,576
3000 - 3999 Employee Benefits	\$ 244,297	\$ 296,487	\$ 318,914	\$ 22,427
4000 - 4999 Books and Supplies	\$ 212,768	\$ 200,823	\$ 165,204	\$ (35,619)
5000 - 5999 Services and Other Operating Expenditures	\$ 12,279	\$ 33,170	\$ 361,003	\$ 327,833
6000 - 6999 Capital Outlay	\$ 86,910	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ 71,666	\$ 58,282	\$ 58,282	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,328,821	\$ 1,505,737	\$ 1,901,114	\$ 395,377
Net Surplus/(Deficit)	\$ (55,335)	\$ 627,679	\$ 681,792	\$ 54,113
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 12	\$ 95,592	\$ 723,271	\$ 1,405,063	\$ 681,792

Revenues and Expenditures Summary Report

AUSD – Child Development – Fund 12

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 88,751	\$ 85,800	\$ 85,800	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ 1,172,760	\$ 1,153,636	\$ 1,153,636	\$ 2,007,976	\$ 2,462,466	\$ 1,590,095	\$ 1,673,562	\$ 1,777,547
Other Local Revenues	\$ 67,636	\$ 34,050	\$ 34,050	\$ 125,440	\$ 120,440	\$ 76,323	\$ 78,061	\$ 86,863
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,329,147	\$ 1,273,486	\$ 1,273,486	\$ 2,133,416	\$ 2,582,906	\$ 1,666,418	\$ 1,751,622	\$ 1,864,410
\$ Increase/(Decrease)		\$ (55,661)	\$ -	\$ 859,930	\$ 449,490	\$ (916,488)	\$ 85,204	\$ 112,787
% Increase/(Decrease)		-4.19%	0.00%	67.53%	21.07%	-35.48%	5.11%	6.44%
Expenditures								
Certificated Salaries	\$ 402,302	\$ 439,963	\$ 439,963	\$ 529,257	\$ 557,417	\$ 473,780	\$ 488,076	\$ 497,699
Classified Salaries	\$ 271,794	\$ 260,938	\$ 260,938	\$ 387,718	\$ 440,294	\$ 324,336	\$ 334,845	\$ 349,626
Employee Benefits	\$ 217,556	\$ 244,297	\$ 244,297	\$ 296,487	\$ 318,914	\$ 264,310	\$ 273,661	\$ 279,534
Books and Supplies	\$ 223,023	\$ 212,768	\$ 212,768	\$ 200,823	\$ 165,204	\$ 182,874	\$ 150,716	\$ 128,097
Services & Other Operating	\$ 15,059	\$ 12,279	\$ 12,279	\$ 33,170	\$ 361,003	\$ 86,758	\$ 101,098	\$ 118,862
Capital Outlay	\$ 8,684	\$ 86,910	\$ 86,910	\$ -	\$ -	\$ 36,501	\$ 42,064	\$ 33,095
Other Outgo/Debt Service	\$ 56,235	\$ 71,666	\$ 71,666	\$ 58,282	\$ 58,282	\$ 63,226	\$ 64,624	\$ 63,216
Total Expenditures	\$ 1,194,654	\$ 1,328,821	\$ 1,328,821	\$ 1,505,737	\$ 1,901,114	\$ 1,431,786	\$ 1,455,085	\$ 1,470,129
\$ Increase/(Decrease)		\$ 134,167	\$ -	\$ 176,916	\$ 395,377	\$ (469,327)	\$ 23,298	\$ 15,044
% Increase/(Decrease)		11.23%	0.00%	13.31%	26.26%	-24.69%	1.63%	1.03%
Beginning Fund Balance								
Beginning Fund Balance	\$ 16,434	\$ 150,926	\$ 95,591	\$ 40,256	\$ 667,935	\$ 1,349,727	\$ 1,584,359	\$ 1,880,896
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 150,926	\$ 95,591	\$ 40,256	\$ 667,935	\$ 1,349,727	\$ 1,584,359	\$ 1,880,896	\$ 2,275,178

Revenues and Expenditures Summary Report by Object

AUSD – Cafeteria – Fund 13

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 2,742,501	\$ 3,599,574	\$ 4,650,661	\$ 1,051,087
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ 6,087,146	\$ 5,148,135	\$ 4,682,323	\$ (465,812)
8300 - 8599 Other State Revenue	\$ 250,802	\$ 2,141,358	\$ 1,920,000	\$ (221,358)
8600 - 8799 Other Local Revenue	\$ (74,020)	\$ 160,667	\$ 127,000	\$ (33,667)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 6,263,928	\$ 7,450,160	\$ 6,729,323	\$ (720,837)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ 1,685,969	\$ 2,356,137	\$ 2,378,195	\$ 22,058
3000 - 3999 Employee Benefits	\$ 582,537	\$ 890,225	\$ 910,557	\$ 20,332
4000 - 4999 Books and Supplies	\$ 2,687,273	\$ 2,695,576	\$ 3,033,374	\$ 337,798
5000 - 5999 Services and Other Operating Expenditures	\$ 281,985	\$ 271,965	\$ 233,922	\$ (38,043)
6000 - 6999 Capital Outlay	\$ 24,956	\$ 10,170	\$ 156,039	\$ 145,869
7000 - 7499 Other Outgo	\$ 144,135	\$ 175,000	\$ 176,000	\$ 1,000
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,406,855	\$ 6,399,073	\$ 6,888,087	\$ 489,014
Net Surplus/(Deficit)	\$ 857,073	\$ 1,051,087	\$ (158,764)	\$ (1,209,852)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 13	\$ 3,599,574	\$ 4,650,661	\$ 4,491,897	\$ (158,764)

Revenues and Expenditures Summary Report

AUSD – Cafeteria – Fund 13

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2025 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 7,355,763	\$ 6,087,146	\$ 6,087,146	\$ 5,148,135	\$ 4,682,323	\$ 5,872,103	\$ 5,575,371	\$ 5,473,015
State Revenues	\$ 4,039	\$ 250,802	\$ 250,802	\$ 2,141,358	\$ 1,920,000	\$ 913,400	\$ 1,095,272	\$ 1,264,167
Other Local Revenues	\$ 4,835	\$ (74,020)	\$ (74,020)	\$ 160,667	\$ 127,000	\$ 28,892	\$ 33,704	\$ 55,249
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,364,638	\$ 6,263,928	\$ 6,263,928	\$ 7,450,160	\$ 6,729,323	\$ 6,814,395	\$ 6,704,347	\$ 6,792,431
\$ Increase/(Decrease)		\$ (1,100,710)	\$ -	\$ 1,186,232	\$ (720,837)	\$ 85,072	\$ (110,048)	\$ 88,084
% Increase/(Decrease)		-14.95%	0.00%	18.94%	-9.68%	1.26%	-1.61%	1.31%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 2,031,527	\$ 1,685,969	\$ 1,685,969	\$ 2,356,137	\$ 2,378,195	\$ 2,027,559	\$ 2,026,766	\$ 2,094,925
Employee Benefits	\$ 644,283	\$ 582,537	\$ 582,537	\$ 890,225	\$ 910,557	\$ 722,028	\$ 737,577	\$ 768,585
Books and Supplies	\$ 1,648,847	\$ 2,687,273	\$ 2,687,273	\$ 2,695,576	\$ 3,033,374	\$ 2,550,469	\$ 2,730,793	\$ 2,739,497
Services & Other Operating	\$ 120,449	\$ 281,985	\$ 281,985	\$ 271,965	\$ 233,922	\$ 238,061	\$ 261,584	\$ 257,503
Capital Outlay	\$ -	\$ 24,956	\$ 24,956	\$ 10,170	\$ 156,039	\$ 43,224	\$ 51,869	\$ 57,252
Other Outgo/Debt Service	\$ 129,275	\$ 144,135	\$ 144,135	\$ 175,000	\$ 176,000	\$ 153,709	\$ 158,596	\$ 161,488
Total Expenditures	\$ 4,574,381	\$ 5,406,855	\$ 5,406,855	\$ 6,399,073	\$ 6,888,087	\$ 5,735,050	\$ 5,967,184	\$ 6,079,250
\$ Increase/(Decrease)		\$ 832,474	\$ -	\$ 992,218	\$ 489,014	\$ (1,153,037)	\$ 232,134	\$ 112,066
% Increase/(Decrease)		18.20%	0.00%	18.35%	7.64%	-16.74%	4.05%	1.88%
Beginning Fund Balance								
Beginning Fund Balance	\$ 66,552	\$ 2,742,500	\$ 3,599,574	\$ 4,456,647	\$ 5,507,735	\$ 5,348,970	\$ 6,428,315	\$ 7,165,478
Audit Adjustments	\$ (114,309)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,742,500	\$ 3,599,574	\$ 4,456,647	\$ 5,507,735	\$ 5,348,970	\$ 6,428,315	\$ 7,165,478	\$ 7,878,659

Revenues and Expenditures Summary Report by Object

AUSD – Deferred Maintenance – Fund 14

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 637,695	\$ 151,988	\$ 304,417	\$ 152,430
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 40,051	\$ 950	\$ 700	\$ (250)
8900 - 8929 Interfund Transfers In	\$ -	\$ 642,339	\$ 1,000,000	\$ 357,661
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 40,051	\$ 643,289	\$ 1,000,700	\$ 357,411
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ 149,331	\$ 12,173	\$ 15,000	\$ 2,827
5000 - 5999 Services and Other Operating Expenditures	\$ 233,273	\$ 126,687	\$ 150,000	\$ 23,313
6000 - 6999 Capital Outlay	\$ 143,154	\$ 352,000	\$ 352,000	\$ -
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 525,757	\$ 490,860	\$ 517,000	\$ 26,140
Net Surplus/(Deficit)	\$ (485,706)	\$ 152,429	\$ 483,700	\$ 331,271
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 14	\$ 151,988	\$ 304,417	\$ 788,117	\$ 483,701

Revenues and Expenditures Summary Report

AUSD – Deferred Maintenance – Fund 14

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2025 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 718	\$ (11,572)	\$ 40,051	\$ 950	\$ 700	\$ 6,169	\$ 7,260	\$ 11,026
Other Sources	\$ 1,000,000	\$ 654,439	\$ -	\$ 642,339	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues	\$ 1,000,718	\$ 642,867	\$ 40,051	\$ 643,289	\$ 1,000,700	\$ 1,006,169	\$ 1,007,260	\$ 1,011,026
\$ Increase/(Decrease)		\$ (357,851)	\$ (602,816)	\$ 603,238	\$ 357,411	\$ 5,469	\$ 1,090	\$ 3,766
% Increase/(Decrease)		-35.76%	-93.77%	1506.18%	55.56%	0.55%	0.11%	0.37%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ 167,536	\$ 255,560	\$ 149,331	\$ 12,173	\$ 15,000	\$ 119,920	\$ 43,968	\$ 68,078
Services & Other Operating	\$ 826,913	\$ 1,331,136	\$ 233,273	\$ 126,687	\$ 150,000	\$ 533,602	\$ 474,940	\$ (54,458)
Capital Outlay	\$ 84,283	\$ 974,826	\$ 143,154	\$ 352,000	\$ 352,000	\$ 381,253	\$ 440,647	\$ 333,811
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,078,732	\$ 2,561,556	\$ 525,757	\$ 490,860	\$ 517,000	\$ 1,034,774	\$ 959,554	\$ 347,431
\$ Increase/(Decrease)		\$ 1,482,824	\$ (2,035,799)	\$ (34,897)	\$ 26,140	\$ 517,774	\$ (75,221)	\$ (612,123)
% Increase/(Decrease)		137.46%	-79.48%	-6.64%	5.33%	100.15%	-7.27%	-63.79%
Beginning Fund Balance								
Beginning Fund Balance	\$ 2,634,397	\$ 2,556,384	\$ 637,695	\$ 151,988	\$ 304,417	\$ 788,117	\$ 759,512	\$ 807,218
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,556,384	\$ 637,695	\$ 151,988	\$ 304,417	\$ 788,117	\$ 759,512	\$ 807,218	\$ 1,470,812

Revenues and Expenditures Summary Report by Object

AUSD – Special Reserve – Fund 17

	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 3,551,704	\$ 3,629,826	\$ 3,779,826	\$ 150,000
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 78,122	\$ 150,000	\$ 90,000	\$ (60,000)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 78,122	\$ 150,000	\$ 90,000	\$ (60,000)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ -	\$ -	\$ -	\$ -
6000 - 6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Surplus/(Deficit)	\$ 78,122	\$ 150,000	\$ 90,000	\$ (60,000)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 17	\$ 3,629,826	\$ 3,779,826	\$ 3,869,826	\$ 90,000

Revenues and Expenditures Summary Report

AUSD – Special Reserve – Fund 17

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2025 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ (593)	\$ (109,610)	\$ 78,122	\$ 150,000	\$ 90,000	\$ 41,584	\$ 50,019	\$ 81,945
Other Sources								
Total Revenues	\$ (593)	\$ (109,610)	\$ 78,122	\$ 150,000	\$ 90,000	\$ 41,584	\$ 50,019	\$ 81,945
\$ Increase/(Decrease)		\$ (109,017)	\$ 187,732	\$ 71,878	\$ (60,000)	\$ (48,416)	\$ 8,435	\$ 31,926
% Increase/(Decrease)		18371.21%	-171.27%	92.01%	-40.00%	-53.80%	20.29%	63.83%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ Increase/(Decrease)	\$ (593)	\$ (109,610)	\$ 78,122	\$ 150,000	\$ 90,000	\$ 41,584	\$ 50,019	\$ 81,945
% Increase/(Decrease)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance								
Beginning Fund Balance	\$ 3,661,907	\$ 3,661,314	\$ 3,551,704	\$ 3,629,826	\$ 3,779,826	\$ 3,869,826	\$ 3,911,410	\$ 3,961,429
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,661,314	\$ 3,551,704	\$ 3,629,826	\$ 3,779,826	\$ 3,869,826	\$ 3,911,410	\$ 3,961,429	\$ 4,043,374

Revenues and Expenditures Summary Report by Object

AUSD – Building – Fund 21

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 33,878,388	\$ 33,050,590	\$ 29,562,661	\$ (3,487,929)
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 780,605	\$ 1,300,000	\$ 450,000	\$ (850,000)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 780,605	\$ 1,300,000	\$ 450,000	\$ (850,000)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ 131,153	\$ 149,628	\$ 166,800	\$ 17,172
6000 - 6999 Capital Outlay	\$ 1,477,250	\$ 4,638,301	\$ 4,728,000	\$ 89,699
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,608,403	\$ 4,787,929	\$ 4,894,800	\$ 106,871
Net Surplus/(Deficit)	\$ (827,798)	\$ (3,487,929)	\$ (4,444,800)	\$ (956,871)
Audit Adjustments		\$ -	\$ -	\$ -
Ending Fund Balance Fund 21	\$ 33,050,590	\$ 29,562,661	\$ 25,117,861	\$ (4,444,800)

Revenues and Expenditures Summary Report

AUSD – Building – Fund 21

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 16,088	\$ (1,176,493)	\$ 780,605	\$ 1,300,000	\$ 450,000	\$ 274,040	\$ 325,630	\$ 626,055
Other Sources	\$ -	\$ 13,763,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 16,088	\$ 12,587,007	\$ 780,605	\$ 1,300,000	\$ 450,000	\$ 274,040	\$ 325,630	\$ 626,055
\$ Increase/(Decrease)		\$ 12,570,919	\$ (11,806,402)	\$ 519,395	\$ (850,000)	\$ (175,960)	\$ 51,590	\$ 300,425
% Increase/(Decrease)		78137.75%	-93.80%	66.54%	-65.38%	-39.10%	18.83%	92.26%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 45,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 17,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ 147,017	\$ 100,796	\$ 131,153	\$ 149,628	\$ 166,800	\$ 139,079	\$ 137,491	\$ 85,552
Capital Outlay	\$ 7,295,597	\$ 441,228	\$ 1,477,250	\$ 4,638,301	\$ 4,728,000	\$ 3,716,075	\$ 2,798,235	\$ -
Other Outgo/Debt Service	\$ 182,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,688,148	\$ 542,024	\$ 1,608,403	\$ 4,787,929	\$ 4,894,800	\$ 3,855,154	\$ 2,935,726	\$ 85,552
\$ Increase/(Decrease)		\$ (7,146,124)	\$ 1,066,379	\$ 3,179,526	\$ 106,871	\$ (1,039,646)	\$ (919,428)	\$ (2,850,174)
% Increase/(Decrease)		-92.95%	196.74%	197.68%	2.23%	-21.24%	-23.85%	-97.09%
Beginning Fund Balance	\$ 29,798,526	\$ 22,126,467	\$ 33,878,388	\$ 33,050,590	\$ 29,562,661	\$ 25,117,861	\$ 21,536,747	\$ 18,926,651
Audit Adjustments	\$ -	\$ (293,062)		\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 22,126,467	\$ 33,878,388	\$ 33,050,590	\$ 29,562,661	\$ 25,117,861	\$ 21,536,747	\$ 18,926,651	\$ 19,467,154

Revenues and Expenditures Summary Report by Object				
Descriptions AUSD – Capital Facilities – Fund 25	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 6,031,160	\$ 1,651,562	\$ 1,585,188	\$ (66,374)
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ -	\$ 260,000	\$ 240,000	\$ (20,000)
8900 - 8929 Interfund Transfers In	\$ 849,671	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ 6,269	\$ -		\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 855,940	\$ 260,000	\$ 240,000	\$ (20,000)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ 25	\$ -	\$ -	\$ -
6000 - 6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ 5,235,514	\$ 326,374	\$ 325,480	\$ (894)
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,235,539	\$ 326,374	\$ 325,480	\$ (894)
Net Surplus/(Deficit)	\$ (4,379,598)	\$ (66,374)	\$ (85,480)	\$ (19,106)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 25	\$ 1,651,562	\$ 1,585,188	\$ 1,499,708	\$ (85,480)

Revenues and Expenditures Summary Report

AUSD – Capital Facilities – Fund 25

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2025
	Actuals	Actuals	Actuals	Estimated	Adopted	Projected	Projected	Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ (0)	\$ (5)	\$ 4	\$ 10	\$ 10	\$ 4	\$ 5	\$ 6
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (0)	\$ (5)	\$ 4	\$ 10	\$ 10	\$ 4	\$ 5	\$ 6
\$ Increase/(Decrease)		\$ (5)	\$ 9	\$ 6	\$ -	\$ (6)	\$ 1	\$ 2
% Increase/(Decrease)		16566.67%	-176.40%	161.78%	0.00%	-62.42%	20.16%	42.15%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ Increase/(Decrease)		\$ (5)	\$ 4	\$ 10	\$ 10	\$ 4	\$ 5	\$ 6
% Increase/(Decrease)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$ 179	\$ 179	\$ 174	\$ 178	\$ 188	\$ 198	\$ 202	\$ 206
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 179	\$ 174	\$ 178	\$ 188	\$ 198	\$ 202	\$ 206	\$ 213

Revenues and Expenditures Summary Report by Object

AUSD – State School Building Lease-Purchase – Fund 30

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 174	\$ 178	\$ 188	\$ 10
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 4	\$ 10	\$ 10	\$ -
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4	\$ 10	\$ 10	\$ -
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ -	\$ -	\$ -	\$ -
6000 - 6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Net Surplus/(Deficit)	\$ 4	\$ 10	\$ 10	\$ -
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 30	\$ 178	\$ 188	\$ 198	\$ 10

Revenues and Expenditures Summary Report

AUSD – State School Building Lease-Purchase – Fund 30

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ (0)	\$ (5)	\$ 4	\$ 10	\$ 10	\$ 4	\$ 5	\$ 6
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ (0)	\$ (5)	\$ 4	\$ 10	\$ 10	\$ 4	\$ 5	\$ 6
\$ Increase/(Decrease)		\$ (5)	\$ 9	\$ 6	\$ -	\$ (6)	\$ 1	\$ 2
% Increase/(Decrease)		16566.67%	-176.40%	161.78%	0.00%	-62.42%	20.16%	42.15%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ Increase/(Decrease)		\$ (5)	\$ 4	\$ 10	\$ 10	\$ 4	\$ 5	\$ 6
% Increase/(Decrease)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	\$ 179	\$ 179	\$ 174	\$ 178	\$ 188	\$ 198	\$ 202	\$ 206
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 179	\$ 174	\$ 178	\$ 188	\$ 198	\$ 202	\$ 206	\$ 213

Revenues and Expenditures Summary Report by Object

AUSD – County School Facilities – Fund 35

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 11,728,477	\$ 4,635,254	\$ 5,205,638	\$ 570,384
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ 2,807,849	\$ 5,587,733	\$ 5,587,733	\$ -
8600 - 8799 Other Local Revenue	\$ 431,716	\$ 200,000	\$ 100,000	\$ (100,000)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 3,239,565	\$ 5,787,733	\$ 5,687,733	\$ (100,000)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ 5,752,727	\$ 3,335,186	\$ 3,335,186	\$ -
6000 - 6999 Capital Outlay	\$ 4,580,060	\$ 1,882,163	\$ 1,882,163	\$ -
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,332,788	\$ 5,217,349	\$ 5,217,349	\$ -
Net Surplus/(Deficit)	\$ (7,093,223)	\$ 570,384	\$ 470,384	\$ (100,000)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 35	\$ 4,635,254	\$ 5,205,638	\$ 5,676,022	\$ 470,384

Revenues and Expenditures Summary Report

AUSD – County School Facilities – Fund 35

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ 12,123,058	\$ -	\$ 2,807,849	\$ 5,587,733	\$ 5,587,733	\$ -	\$ -	\$ -
Other Local Revenues	\$ (32,632)	\$ (361,949)	\$ 431,716	\$ 200,000	\$ 100,000	\$ 67,427	\$ 87,439	\$ 177,316
Other Sources	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Total Revenues	\$ 12,090,426	\$ (361,949)	\$ 3,239,565	\$ 5,787,733	\$ 5,687,733	\$ 67,427	\$ 87,439	\$ 177,316
\$ Increase/(Decrease)		\$ (12,452,375)	\$ 3,601,514	\$ 2,548,168	\$ (100,000)	\$ (5,620,306)	\$ 20,012	\$ 89,878
% Increase/(Decrease)		-102.99%	-995.03%	78.66%	-1.73%	-98.81%	29.68%	102.79%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ 5,752,727	\$ 3,335,186	\$ 3,335,186	\$ 949,543	\$ 51,966	\$ 68,886
Capital Outlay	\$ -	\$ -	\$ 4,580,060	\$ 1,882,163	\$ 1,882,163	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 10,332,788	\$ 5,217,349	\$ 5,217,349	\$ 949,543	\$ 51,966	\$ 68,886
\$ Increase/(Decrease)		\$ -	\$ 10,332,788	\$ (5,115,439)	\$ -	\$ (4,267,806)	\$ (897,577)	\$ 16,920
% Increase/(Decrease)		0.00%	0.00%	-49.51%	0.00%	-81.80%	-94.53%	32.56%
Beginning Fund Balance	\$ -	\$ 12,090,426	\$ 11,728,477	\$ 4,635,254	\$ 5,205,638	\$ 5,676,022	\$ 4,793,906	\$ 4,829,379
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 12,090,426	\$ 11,728,477	\$ 4,635,254	\$ 5,205,638	\$ 5,676,022	\$ 4,793,906	\$ 4,829,379	\$ 4,937,809

Revenues and Expenditures Summary Report by Object

AUSD – Special Reserve for Capital Outlay – Fund 40

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 10,571,511	\$ 10,413,905	\$ 6,367,084	\$ (4,046,822)
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 824,117	\$ 1,140,000	\$ 950,000	\$ (190,000)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 824,117	\$ 1,140,000	\$ 950,000	\$ (190,000)
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ 654,019	\$ 1,136,355	\$ 1,136,355	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ 109,756	\$ 4,016,852	\$ 3,556,697	\$ (460,155)
6000 - 6999 Capital Outlay	\$ 217,948	\$ 33,615	\$ 34,600	\$ 985
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 981,723	\$ 5,186,822	\$ 4,727,652	\$ (459,170)
Net Surplus/(Deficit)	\$ (157,606)	\$ (4,046,822)	\$ (3,777,652)	\$ 269,170
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 40	\$ 10,413,905	\$ 6,367,084	\$ 2,589,432	\$ (3,777,652)

Revenues and Expenditures Summary Report

AUSD – Special Reserve for Capital Outlay – Fund 40

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2025 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 5,757,550	\$ 452,899	\$ 824,117	\$ 1,140,000	\$ 950,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 5,757,550	\$ 452,899	\$ 824,117	\$ 1,140,000	\$ 950,000	\$ 25,000	\$ 25,000	\$ 25,000
\$ Increase/(Decrease)		\$ (5,304,651)	\$ 371,218	\$ 315,883	\$ (190,000)	\$ (925,000)	\$ -	\$ -
% Increase/(Decrease)		-92.13%	81.96%	38.33%	-16.67%	-97.37%	0.00%	0.00%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ 654,019	\$ 1,136,355	\$ 1,136,355	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ 109,756	\$ 4,016,851	\$ 3,556,697	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 217,948	\$ 33,615	\$ 34,600	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 981,723	\$ 5,186,821	\$ 4,727,652	\$ -	\$ -	\$ -
\$ Increase/(Decrease)		\$ -	\$ 981,723	\$ 4,205,098	\$ (459,169)	\$ (4,727,652)	\$ -	\$ -
% Increase/(Decrease)		0.00%	0.00%	428.34%	-8.85%	-100.00%	0.00%	0.00%
Beginning Fund Balance	\$ 4,361,063	\$ 10,118,613	\$ 10,571,512	\$ 10,413,906	\$ 6,367,085	\$ 2,589,433	\$ 2,614,433	\$ 2,639,433
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 10,118,613	\$ 10,571,512	\$ 10,413,906	\$ 6,367,085	\$ 2,589,433	\$ 2,614,433	\$ 2,639,433	\$ 2,664,433

Revenues and Expenditures Summary Report by Object

AUSD – Bond Interest and Redemption – Fund 51

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 7,384,726	\$ 8,575,609	\$ 7,732,795	\$ (842,814)
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 48,199	\$ 8,948,215	\$ 8,948,215	\$ -
8900 - 8929 Interfund Transfers In	\$ 9,612,620	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	9,660,819.00	8,948,215	8,948,215	\$ -
Expenditures				
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ -	\$ -	\$ -	\$ -
6000 - 6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ 8,788,805	\$ 9,791,029	\$ 9,791,029	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	8,788,805	9,791,029	9,791,029	\$ -
Net Surplus/(Deficit)	872,014	(842,814)	(842,814)	\$ -
Audit Adjustments	\$ 318,869	\$ -	\$ -	\$ -
Ending Fund Balance Fund 51	8,575,609	7,732,795	6,889,981	\$ (842,814)

Revenues and Expenditures Summary Report

AUSD – Bond Interest and Redemption – Fund 51

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ 51,476	\$ 44,569	\$ 48,199	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 8,799,850	\$ 8,481,055	\$ 9,612,620	\$ 8,948,215	\$ 8,948,215	\$ 8,588,444	\$ 8,588,444	\$ 8,588,444
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 8,851,326	\$ 8,525,624	\$ 9,660,819	\$ 8,948,215	\$ 8,948,215	\$ 8,588,444	\$ 8,588,444	\$ 8,588,444
\$ Increase/(Decrease)		\$ (325,702)	\$ 1,135,195	\$ (712,604)	\$ -	\$ (359,771)	\$ -	\$ -
% Increase/(Decrease)		-3.68%	13.32%	-7.38%	0.00%	-4.02%	0.00%	0.00%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ 10,572,481	\$ 9,782,189	\$ 8,788,805	\$ 9,791,029	\$ 9,791,029	\$ 8,788,805	\$ 8,788,805	\$ 8,788,805
Total Expenditures	\$ 10,572,481	\$ 9,782,189	\$ 8,788,805	\$ 9,791,029	\$ 9,791,029	\$ 8,788,805	\$ 8,788,805	\$ 8,788,805
\$ Increase/(Decrease)		\$ (790,292)	\$ (993,384)	\$ 1,002,224	\$ -	\$ (1,002,224)	\$ -	\$ -
% Increase/(Decrease)		-7.47%	-10.16%	11.40%	0.00%	-10.24%	0.00%	0.00%
Beginning Fund Balance	\$ 10,313,963	\$ 8,592,808	\$ 7,384,726	\$ 8,575,609	\$ 7,732,795	\$ 6,889,981	\$ 6,689,620	\$ 6,489,259
Audit Adjustments	\$ -	\$ 48,483	\$ 318,869	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 8,592,808	\$ 7,384,726	\$ 8,575,609	\$ 7,732,795	\$ 6,889,981	\$ 6,689,620	\$ 6,489,259	\$ 6,288,898

Revenues and Expenditures Summary Report by Object

AUSD – Self Insurance – Fund 67

Descriptions	2022-2023 Actuals	2023-2024 Estimated Actuals	2024-2025 Adopted Budget	2023-2024 vs 2024-2025 Increase/(Decrease)
Beginning Balance	\$ 7,145,267	\$ 8,792,160	\$ 11,054,284	\$ 2,262,124
Revenues				
8010 - 8099 LCFF Revenue Sources	\$ -	\$ -	\$ -	\$ -
8100 - 8299 Federal Revenue	\$ -	\$ -	\$ -	\$ -
8300 - 8599 Other State Revenue	\$ -	\$ -	\$ -	\$ -
8600 - 8799 Other Local Revenue	\$ 4,329,480	\$ 5,810,245	\$ 5,702,439	\$ (107,806)
8900 - 8929 Interfund Transfers In	\$ -	\$ -	\$ -	\$ -
8930 - 8979 All Other Financing Sources	\$ -	\$ -	\$ -	\$ -
8980 - 8999 Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,329,480	\$ 5,810,245	\$ 5,702,439	\$ (107,806)
Expenditures				0
1000 - 1999 Certificated Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2000 - 2999 Classified Personnel Salaries	\$ -	\$ -	\$ -	\$ -
3000 - 3999 Employee Benefits	\$ -	\$ -	\$ -	\$ -
4000 - 4999 Books and Supplies	\$ -	\$ -	\$ -	\$ -
5000 - 5999 Services and Other Operating Expenditures	\$ 2,682,587	\$ 3,548,121	\$ 3,570,815	\$ 22,694
6000 - 6999 Capital Outlay	\$ -	\$ -	\$ -	\$ -
7000 - 7499 Other Outgo	\$ -	\$ -	\$ -	\$ -
7600 - 7629 Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,682,587	\$ 3,548,121	\$ 3,570,815	\$ 22,694
Net Surplus/(Deficit)	\$ 1,646,893	\$ 2,262,124	\$ 2,131,624	\$ (130,500)
Audit Adjustments	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance Fund 67	\$ 8,792,160	\$ 11,054,284	\$ 13,185,908	\$ 2,131,624

Revenues and Expenditures Summary Report

AUSD – Self Insurance – Fund 67

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Estimated	2024-2025 Adopted	2025-2026 Projected	2026-2027 Projected	2027-2025 Projected
Revenues								
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 4,490,876	\$ 4,370,273	\$ 4,329,480	\$ 5,810,245	\$ 5,702,439	\$ 4,940,663	\$ 5,030,620	\$ 5,162,689
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 4,490,876	\$ 4,370,273	\$ 4,329,480	\$ 5,810,245	\$ 5,702,439	\$ 4,940,663	\$ 5,030,620	\$ 5,162,689
\$ Increase/(Decrease)		\$ (120,603)	\$ (40,793)	\$ 1,480,765	\$ (107,806)	\$ (761,776)	\$ 89,957	\$ 132,069
% Increase/(Decrease)		-2.69%	-0.93%	34.20%	-1.86%	-13.36%	1.82%	2.63%
Expenditures								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Other Operating	\$ 2,519,265	\$ 3,744,884	\$ 2,682,587	\$ 3,548,121	\$ 3,570,815	\$ 3,213,134	\$ 3,351,908	\$ 3,273,313
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo/Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,519,265	\$ 3,744,884	\$ 2,682,587	\$ 3,548,121	\$ 3,570,815	\$ 3,213,134	\$ 3,351,908	\$ 3,273,313
\$ Increase/(Decrease)		\$ 625,389	\$ 1,646,893	\$ 2,262,124	\$ 2,131,624	\$ 1,727,528	\$ 1,678,712	\$ 1,889,376
% Increase/(Decrease)		24.82%	43.98%	84.33%	60.08%	48.38%	52.25%	56.37%
Beginning Fund Balance	\$ 4,548,267	\$ 6,519,878	\$ 7,145,267	\$ 8,792,160	\$ 11,054,284	\$ 13,185,908	\$ 14,913,437	\$ 16,592,148
Audit Adjustments								
Ending Fund Balance	\$ 6,519,878	\$ 7,145,267	\$ 8,792,160	\$ 11,054,284	\$ 13,185,908	\$ 14,913,437	\$ 16,592,148	\$ 18,481,524

Multi-Year Projections

Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. Accordingly, in this section, the District provides three years of prior data, the estimated actuals for the current year, proposed budget and three years of projected data for each District fund. The projections take into consideration economic forecasts for the State of California, local growth trends as determined by fiscal consultants, and a variety of other factors.

The Multi-Year Projections on the next following pages show some significant changes in the ending fund balance of the General Fund. Please see the following explanations regarding each fund with significant changes to the ending fund balances.

The Combined General Fund ending fund balance for 2024-2025 is projected to decrease by \$13,456,433 comprised of a \$10,927,070 decrease in Unrestricted and a \$2,529,359 decrease in Restricted. The reduction in Unrestricted and Restricted is attributed to the expenditure of one-time funds, including the Expanded Learning Opportunities Program, Expanded Learning Opportunities Grant, ESSER I & II, and Educator Effectiveness, all of which were received in 2021-2022.

Per the Governor's May Revision, the Adopted Budget projection applied a COLA of 1.07% to the LCFF. The new projected COLA is greater than the previous .75% in January. Although the COLA alone will not cover all of the District's increased expenditures associated with higher health benefit contributions, step and column increases, and employer contributions to STRS and PERS, it will help to offset some of these costs.

The District's multi-year projection is conservative and does not include any projected salary schedule increases. The current cost of a 1% salary increase is approximately \$932,423.

School Site Allocations

School site budgets are calculated based on projected student enrollment for each site. Sites receive 100% of this allocation in the Adopted Budget, and budgets are adjusted in January based on the site's actual California Basic Education Data System (CBEDS) student enrollment, which is reported each October and certified each December. Each site administrator and principal allocate a total dollar allowance to meet the specific needs of their site and students. When a site's CBEDS enrollment increases compared to projections, they receive additional discretionary dollars in January of that fiscal year. When enrollment decreases compared to projections, the site allocations are adjusted to account for the enrollment change. School sites are not authorized to carry forward unspent allocations.

According to the Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act (ESSA), Section 1118(c)(1), LEAs may receive Title I, Part A funds only if State and local funds will be used in schools served to provide services that, taken as a whole, are at least comparable or substantially comparable to services in schools that are not receiving Title I, Part A funds (ESSA sections 1118(c)(1)(A-B) and 34 Code of Federal Regulations [CFR] 200.29(b)(2)(vii)).

Demonstrating comparability of services is a prerequisite for receiving Title I, Part A funds. Title I, Part A allocations are made annually; comparability is an annual requirement. AUSD annually completes calculations demonstrating that all Districts' schools provide comparable services using State and local funds. The District may not discriminate (either intentionally or unintentionally) against any schools funded with Title I, Part A simply because these schools receive Federal funds. School sites receive equitable personnel and resources from the various divisions of Educational Services through the District offices. Those resources are not reflected in the site discretionary tables.





2024-2025 Projected Enrollment: 303				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00210.0	Unrestricted General Fund Discretionary Fund	\$ 11,211	\$ 8,181	\$ 19,392
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 28,677	\$ 28,677
30100.0	Title I Part A Fund	\$ 172,339	\$ 1,177	\$ 173,516
Various	CTEIG, Perkins & K12SWP Funds			\$ -
	Total	\$ 183,550	\$ 38,035	\$ 221,585



2024-2025 Projected Enrollment: 446				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00213.0	Unrestricted General Fund Discretionary Fund	\$ 16,502	\$ 12,042	\$ 28,544
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 42,859	\$ 42,859
30100.0	Title I Part A Fund	\$ 246,719	\$ 1,674	\$ 248,393
Various	CTEIG, Perkins & K12SWP Funds	\$ -	\$ -	\$ -
	Total	\$ 263,221	\$ 56,575	\$ 319,796



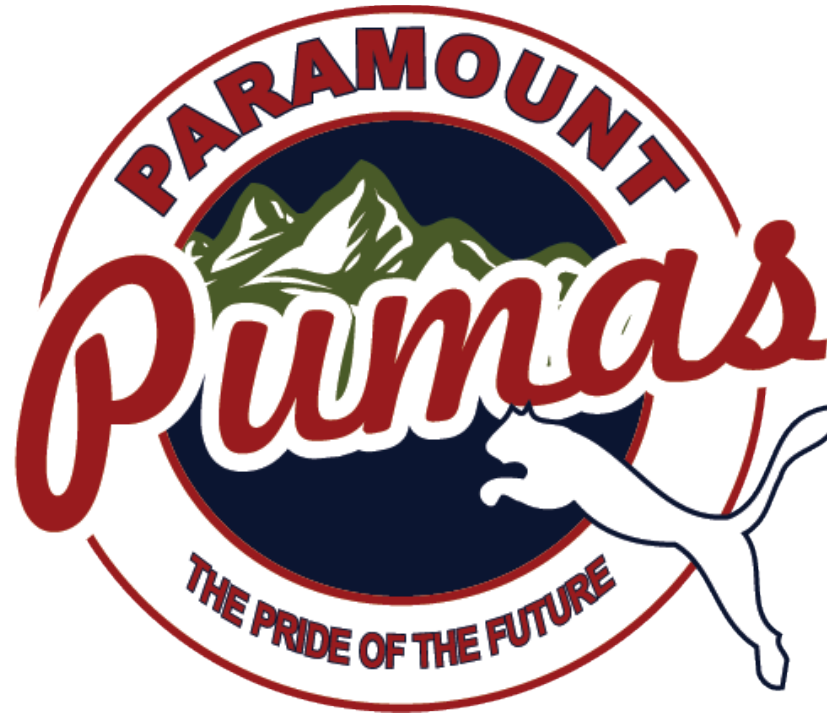
2024-2025 Projected Enrollment: 353				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00214.0	Unrestricted General Fund Discretionary Fund	\$ 13,061	\$ 9,531	\$ 22,592
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 36,199	\$ 36,199
30100.0	Title I Part A Fund	\$ 220,962	\$ 1,499	\$ 222,461
Various	CTEIG, Perkins & K12SWP Funds	\$ -	\$ -	\$ -
	Total	\$ 234,023	\$ 47,229	\$ 281,252



2024-2025 Projected Enrollment: 374				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00216.0	Unrestricted General Fund Discretionary Fund	\$ 13,838	\$ 10,098	\$ 23,936
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 32,223	\$ 32,223
30100.0	Title I Part A Fund	\$ 215,424	\$ 1,472	\$ 216,896
Various	CTEIG, Perkins & K12SWP Funds	\$ -	\$ -	\$ -
	Total	\$ 229,262	\$ 43,793	\$ 273,055



2024-2025 Projected Enrollment: 328				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00218.0	Unrestricted General Fund Discretionary Fund	\$ 12,136	\$ 8,856	\$ 20,992
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 36,361	\$ 36,361
30100.0	Title I Part A Fund	\$ 224,849	\$ 1,536	\$ 226,385
Various	CTEIG, Perkins & K12SWP Funds	\$ -	\$ -	\$ -
	Total	\$ 236,985	\$ 46,753	\$ 283,738



2024-2025 Projected Enrollment: 529				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00219.0	Unrestricted General Fund Discretionary Fund	\$ 19,573	\$ 14,283	\$ 33,856
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 42,762	\$ 42,762
30100.0	Title I Part A Fund	\$ 315,058	\$ 2,152	\$ 317,210
Various	CTEIG, Perkins & K12SWP Funds	\$ -	\$ -	\$ -
Total		\$ 334,631	\$ 59,197	\$ 393,828



2024-2025 Projected Enrollment: 520				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00000.0	Unrestricted General Fund Discretionary Fund	\$ 19,240	\$ 14,040	\$ 33,280
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 48,589	\$ 48,589
30100.0	Title I Part A Fund	\$ 291,496	\$ 5,470	\$ 296,966
Various	CTEIG, Perkins & K12SWP Funds	\$ -	\$ -	\$ -
	Total	\$ 310,736	\$ 68,099	\$ 378,835



GLADSTONE

MIDDLE SCHOOL

2024-2025 Projected Enrollment: 1408				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00000.0	Unrestricted General Fund Discretionary Fund	\$ 52,096	\$ 81,664	\$ 133,760
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 183,510	\$ 183,510
30100.0	Title I Part A Fund	\$ 262,392	\$ 5,740	\$ 268,132
Various	CTEIG, Perkins & K12SWP Funds	\$ 10,000	\$ 50,000	\$ 60,000
	Total	\$ 324,488	\$ 320,914	\$ 645,402



2024-2025 Projected Enrollment: 1598				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00000.0	Unrestricted General Fund Discretionary Fund	\$ 59,126	\$ 239,700	\$ 298,826
07091.0	LCAP - Supplemental/Concentration Fund	\$ -	\$ 336,038	\$ 336,038
30100.0	Title I Part A Fund	\$ 221,242	\$ 6,912	\$ 228,154
Various	CTEIG, Perkins & K12SWP Funds	\$ 100,000	\$ 250,000	\$ 350,000
	Total	\$ 380,368	\$ 832,650	\$ 1,213,018



2024-2025 Projected Enrollment: 190				
Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations
00000.0	Unrestricted General Fund Discretionary Funds	\$ 7,028	\$ 28,500	\$ 35,528
07091.0	LCAP - Supplemental/Concentration Funds	\$ -	\$ 51,944	\$ 51,944
30100.0	Title I Part A Funds	\$ -	\$ 19,283	\$ 19,283
Various	CTEIG, Perkins & K12SWP Funds	\$ 10,000	\$ 50,000	\$ 60,000
	Total	\$ 17,028	\$ 149,727	\$ 166,755

Glossary of Terms

The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose. However, in their simplification, they lose some of their accuracy. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with the management of school district finances.



AB 1200

Reference to Assembly Bill 1200 (Chapter 1213, Statutes of 1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See Education Code Section 1240 et sec. and 42131 et sec. Effective 2013-2014, this program was subsumed into the Local Control Funding Formula (LCFF).

AB 727

Reference to Assembly Bill 727, passed in 1998, which changed the definition of ADA from including excused student absences to excluding excused absences. The change in law was to have no effect on the District's total revenue. However, if the District has a higher-than-normal absence rate, it can result in a significant loss in revenue due to AB 727.

Account

A method of categorizing financial transactions by type.

Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or State Department of Education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code

A number assigned to sources of revenue, purpose of expenditures, assets, liabilities, and fund balances.

Accounting Period

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

Accounts Payable

An account that reflects amounts owed by the District for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions, etc. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable

An account that reflects amounts owed to the District for goods and services. These amounts should be paid to the District within a short period of time, typically within one year.

Accrual Basis Accounting

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Achievement Gap

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist in disproportionate rates among African Americans, Hispanics, and other minorities. The reasons behind the achievement gap are multifaceted. They do, to some degree, stem from factors that children bring with them to school. However, other factors that contribute to the gap may stem from students' school experiences.

Achievement Test

A test to measure a student's knowledge and skills.

Adult Education

Classes for students, usually adults, offered by local school districts.

Ad Valorem Taxes

Taxes based on the value of property, such as the standard property tax, are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with voter approval for capital facilities bonded indebtedness. Since Proposition 13, properties in California are adjusted to the true market value primarily at the time of property transfer.

Affordable Care Act (ACA)

A Federal law enacted to ensure that all Americans have access to affordable health insurance. The ACA mandates that employers offer health coverage for employees that work on average more than 30 hours per week or 130 hours per month.

Allocated Personnel Unit (APU)

A simplified staffing formula, which equitably distributes available staffing dollars. Each school site receives a total site allocation covering all personnel for the campus except for Plant Operations, Food Services, Special Education and other categorically funded personnel. The Allocated Personnel Unit (APU) formula is based on the equivalency of one full-time teaching position and varies by position based upon the salary and length of work year as compared to that of a teacher.

Alternative Retirement System (APPLE)

Retirement plan for part-time and limited-service employees not covered under PERS, STRS or collective bargaining.

American Rescue Plan Act (ARP Act)

This federal stimulus funding is the third act of federal relief in response to COVID-19. The U.S. Congress passed the ARP Act and it was signed into law on March 11, 2021. The main funding source in the ARP Act is the Elementary and Secondary School Emergency Relief (ESSER III) Fund.

Apportionments

State aid is given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations

Funds set aside or budgeted by the state or local school districts for a specific time period and a specific purpose.

Assembly Bill 86 (AB 86)

COVID-19 relief and school reopening, reporting, and public health requirements. Signed by the Governor on March 5, 2021, the California Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package for In-Person Instruction (IPI) Grants and Expanded Learning Opportunities (ELO) Grants.

Assessed Valuation (AV)

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in

determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

An organization of students with the purpose to raise and spend money on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public-school officials.

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last full school month ending on or before April 15. Fiscal or annual ADA is based on the count from July 1 through June 30. Historically, the final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. In addition, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the District. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance (ADA)

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenues) and other funding. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports).

Balance Sheet

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Benefit Assessment Districts

See Maintenance Assessment Districts.

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Bond

A written obligation to pay a specified sum of money, (face value), at a fixed time in the future, (date of maturity). Bonds generally carry interest at a fixed rate but may carry variable rates as well.

Bonded Debt Limit

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the electorate approves the taxes.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote, which requires greater accountability measures. Local property owners, through an increase in property taxes, repay the principal and interest. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of funding them.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Assessment of Student Performance and Progress (CAASPP)

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

- Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven.
- Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven.
- Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA).
- Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California Basic Education Skills Test (CBEST)

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

California English Language Development Test (CELDT)

A test used to assess student's language proficiency in English, specifically listening, speaking, reading, and writing.

California High School Exit Exam (CAHSEE)

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay

Expenditures for the replacement of equipment, major renovation, or new schools.

Career Technical Education (CTE)

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Categorical Aid

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law, or by regulation. An example of a specialized program would be Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

Certificated/Credentialed Employees

Teachers and most administrators must meet California's requirements for a teaching credential. These requirements include having a bachelor's degree, completing additional required coursework, and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit can teach in the classroom and are counted in this category.

Certificates of Participation (COP)

A financing technique, which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.

Classified Personnel

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

Class Size Reduction (CSR)

Initiated in the 1996–1997 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-2014 fiscal year with the passage of the LCFF, which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

Comparative Analysis

Comparative Analysis of a District's Income and Expenditures as compared to other agencies.

Concurrently Enrolled

Pupils who are enrolled both in a regular program for at least the minimum school day and in a class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program and concurrently enrolled ADA for the time in Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. The Consumer Price Index is one of several measures of economic change. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

Content Standards Test (CST)

A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts, which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general-purpose funds to special purpose programs.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Federal relief package signed into law on March 27, 2020 by the U.S. Congress in response to the 2019 Novel Coronavirus (COVID-19). Provides states with both funding and streamlined waivers to give State educational agencies (SEAs) necessary flexibilities to respond to the COVID-19 pandemic. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER I Fund) and the Governor's Emergency Education Relief Fund (GEER I Fund). This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

Coronavirus disease 2019 (COVID-19)

An infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The quick transmission of COVID-19 from person to person caused the World Health Organization (WHO) to declare the COVID-19 outbreak a pandemic in March 2020.

Coronavirus Relief Funds (CRF)

Federal funds provided to the state from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. One of three funding sources available for Learning Loss Mitigation Funding (LLMF). Expenditures under the CRF must be incurred “due to” the public health emergency and must be used for actions taken to respond to the COVID-19 emergency.

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)

This federal stimulus funding enacted on December 27, 2020 by the U.S. Congress is the second act of federal relief in response to the 2019 Novel Coronavirus (COVID-19), following the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund) and the Governor’s Emergency Education Relief Fund (GEER II Fund). This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

Cost of Living Adjustment (COLA)

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Adjustment based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1.)

Credit Rating

A rating that establishes the school district’s relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody’s Investors Services, Standard and Poor’s, and Fitch Investment Services.

Criteria and Standards

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

Current Operating Expenditures

Education expenditures for the daily operation of the school programs such as expenditures for administration, instruction, health services, transportation, and operation and maintenance of plant.

Debt Service

Expenditures for the payment of principal and interest on long-term obligations.

Deferred Maintenance

Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

Deficit Factor

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Deficits

Funding shortfalls occur when the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees

A charge per square foot on residential and commercial construction within a school district. These fees are charged both to developers of new properties and to property owners who remodel and is based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or reconstructing schools and for portable classrooms.

Direct Certification

A process where information is received directly from the state and county to obtain information on students who are receiving benefits for SNAP, TANF or Medi-CAL (free or reduced). Based on information received, if a student appears on the list from the state or county they will be qualified for free or reduced cost meals for the rest of the year with no application required.

Due To/From Other Funds

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must always equal the aggregate amount of interfund receivables.

Economic Impact Aid (EIA)

State categorical aid for districts with concentrations of children who are transient, from low-income families, or English learners. Due to the implementation of the Local Control Funding Formula (LCFF), this grant has been rolled into LCFF supplemental funding.

Education Code

Laws from the State that govern school districts, county offices of education, etc. These can be found at <http://www.cde.ca.gov/re/lr/cl>.

Education Revenue Augmentation Fund (ERAF)

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

Elementary and Secondary School Emergency Relief (ESSER I)

One of two main funding sources passed in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. A local educational agency (LEA) may use ESSER I funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER I funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.

Elementary and Secondary School Emergency Relief (ESSER II)

One of two main funding sources passed in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. A local educational agency (LEA) may use ESSER II funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the

national emergency due to COVID-19. ESSER II funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney- Vento Homeless Assistance Act.

Elementary and Secondary School Emergency Relief (ESSER III)

The main funding source passed in the American Rescue Plan (ARP) Act. A local educational agency (LEA) may use ESSER III funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER III funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.

Employee Benefits

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health and life insurance payments; (2) contributions to employee retirement (STRS – State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.

Encumbrances

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Ending Balance

Generally, a reference to a school district’s net ending balance of their General Fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance, which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

English Language Arts (ELA)

All academic disciplines related to reading and the use of the English language in communication.

Enrollment

The total number of pupils enrolled, whether part-time, full-time, resident, or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in homebound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Equalization Aid

The extra state aid provided in some years (such as 1995-1996) to a low revenue district to increase its base revenue limit toward the statewide average.

Every Student Succeeds Act (ESSA)

Much of the Federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. In 2002, the No Child Left Behind (NCLB) Act was enacted, the reauthorization of ESEA. This represented a significant step forward for education improvement. On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). The Every Student Succeeds Act (ESSA) is the nation's main education law for all public schools. The law holds schools accountable for how students learn and achieve. ESSA aims to provide an equal opportunity for students including the achievement of disadvantaged students and those who get special education services.

Expanded Learning Opportunities Grant (ELO)

\$4.6 billion state funds included in Assembly Bill 86 (AB 86). As part of a learning recovery program, funds are to be used to provide supplemental instruction, and support for social and emotional well-being.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

- Construction Expenditures - Include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.

- Expenditure Per Pupil - The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)
- Instructional Expenditures - Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.
- Interest On Debt Expenditures - Expenditures for interest on long-term debt (i.e. obligations of more than 1 year).
- Replacement Equipment Expenditures - Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over \$25,000.
- Support Services Expenditures - Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, Instructional specialists), school district administration, business services, research, and data processing.

Fact Finding

The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by the Public Employment Relations Board, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties (See Government Code Section 3540 et. al.).

Financial Statements

The document published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

First Principal Apportionment

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

Fiscal Crisis and Management Assistance Team (FCMAT)

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year

In California, the twelve calendar months beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

Fixed Assets

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment.

Free/Reduced Price Meals

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used to measure the poverty level of a school or district population. The number of children in this program can affect schools or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full-Time Equivalent (FTE)

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Types:

- Governmental Funds - The General Fund is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.
- Special Revenue Funds - Established to account for the proceeds from specific revenue sources, which (by law) are restricted to the financing of particular activities.
- Adult Education Fund - Used to account separately for federal, state, and local revenue for adult education programs.
- Child Development Fund - Used to account separately for federal, state, and local revenue to operate child development programs.
- Cafeteria Fund - Used to account separately for federal, state, and local revenue to operate the food service program.
- Deferred Maintenance Fund - Used to account separately for Local Education Agency's contributions for deferred maintenance purposes.

Capital Project Funds

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fund Types:

- Building Fund - Exists primarily to account separately for proceeds from the sale of bonds.
- Capital Facilities Fund - Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.
- County School Facilities Fund - Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.
- Special Reserve for Capital Outlay Projects Sub-fund (SRCPF) - Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations. The Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.
- Recreational, Cultural, Athletic Facilities (RCA) Sub-fund - Used solely for the purpose of acquiring, constructing, operating and maintaining recreational, cultural and athletic facilities.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations.

Fund Type:

- Bond Interest and Redemption Fund - Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).

Fund Balance

The excess of the assets of a fund over its liabilities of governmental and similar trust fund.

Gann Spending Limit

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978-1979 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, and amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

General Aid

State aid which is not limited to any specific program, purpose, or target population but which may be used to finance the general educational program as determined by the recipient district.

Generally Accepted Accounting Principles (GAAP)

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define standard accounting practices.

General Fund

Accounting term used by the State and school districts to differentiate general revenue and expenditures from those placed in separate budget categories for specific uses, such as the Cafeteria Fund.

General Ledger

A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. GO bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

General Purpose Funding

California school districts receive general-purpose money based on a per pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools, including everything from salaries to the electric bill.

General Purpose Revenue (GPR)

The category of revenue raised by the state that is not designated for specific purposes. GPR generally includes revenue raised from sales and use taxes and state income taxes.

General Purpose Tax Rate

The District's tax rate determined by statute as interpreted by Los Angeles County Controller/Auditor/Tax Collector.

General Reserve

A budget item which sets aside a reserve fund to start the following fiscal year and cannot be used during the budget year.

Governmental Accounting Standards Board (GASB)

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as Generally Accepted Accounting Principles (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34)

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Governor's Emergency Education Relief (GEER I)

One of two main funding sources passed in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. One of three funding sources available for Learning Loss Mitigation Funding (LLMF). Governors may provide subgrants to LEAs within their jurisdiction that have been "most significantly impacted by coronavirus" to support their ability to continue providing educational services to their students and to support the "on-going functionality" of these entities.

Governor’s Emergency Education Relief (GEER II)

One of two main funding sources passed in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Governors may provide subgrants to LEAs and Institutions of Higher Education (IHEs) within their jurisdiction that have been “most significantly impacted by coronavirus” to support their ability to continue providing educational services to their students and to support the “on-going functionality” of these entities.

Healthy Fitness Zone

Criterion-referenced standards used to evaluate fitness performance. The standards represent a level of fitness that offers some degree of protection against diseases that result from sedentary living.

High Expenditure Districts

Districts in which the LCFF per child is greater than the state average for similar districts. Most high expenditure districts were formerly called high wealth because their assessed value per ADA was significantly above the statewide average.

Highly Qualified Teacher

According to the Every Student Succeeds Act (ESSA), a highly qualified teacher is one who has obtained full state teacher certification or has passed the state teacher licensing examination and holds a license to teach in the state; holds a minimum of a bachelor’s degree; and has demonstrated subject area competence in each of the academic subjects in which the teacher teaches.

Implicit Price Deflator

A measure of inflation used to compare expenditures over a period of time. The State uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the District (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Expense and Overhead

Those elements of indirect cost necessary in the operation of the District or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, Superintendent, plant operations, and business office staff.

Individualized Education Program (IEP)

A written agreement between a school district and parents, or guardians, of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short-term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

In-Person Instruction Grant (IPI)

\$2 billion state funds included in Assembly Bill 86 (AB 86). To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. IPI Grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-2021 school year, unless otherwise ordered by a state or local health officer. IPI Grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

Joint Powers Authority (JPA)

An agreement among school districts to share services or responsibilities. A Joint Powers Board, made up of representatives of the Districts, governs the JPA.

Joint School Districts

School districts with boundaries that cross county lines.

Learning Loss Mitigation Funding (LLMF)

Comprised of three different funding sources: CARES Act Governor's Emergency Education Relief (GEER) funds, CARES Act Coronavirus Relief (CR) Fund, and the state General Fund (GF). Funds to be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

Least Restrictive Environment

Federal law requires students with disabilities be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with students who are non-disabled.

Legislative Analyst's Office (LAO)

The Office of the Legislative Analyst (LAO) is a nonpartisan office within the state government that gives fiscal and policy advice to the California Legislature. The LAO provides analysis of adopted state budgets and offers the public information about state initiatives and ballot propositions.

Library Media Center (LMC)

A facility where a variety of information derived from print, non-print and information technology sources is kept for use but not for sale.

Local Control Accountability Plan (LCAP)

The LCAP is the LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Before the start of the 2014-15 school year, each school district had to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget.

According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low-income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the District will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions.

The state priorities are expressed as metrics for which districts are expected to develop performance measures to demonstrate how LCFF and the LCAP support student outcomes. The State priorities are as follows:

- Student Achievement
- Student Engagement
- Other Student Outcomes
- School Climate
- Parent Involvement
- Basic Services
- Implementation of State Standards
- Course Access

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaces the previous K-12 finance system. The LCFF includes the following components for school districts and charter schools:

- Provides a base grant for each LEA per average daily attendance (ADA). The actual base grants vary based on grade span; for 2024-2025: K-3 \$10,025 per ADA; 4-6 \$10,177 per ADA; 7-8 \$10,478 per ADA; 9-12 \$12,144 per ADA.
- The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007-08 state funding levels (adjusted for inflation) and guarantees a minimum amount of state aid to LEAs.

Local Education Agency (LEA)

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Azusa Unified School District (AUSD) is its own LEA.

Lottery

Scratch tickets and lotto games, which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of kindergarten through university students.

Maintenance Assessment Districts

Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). School agencies can impose the fee by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

Maintenance Factor

See Proposition 98.

Mandated Costs

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

Master Plan for Special Education

California categorical program for the education of all children with disabilities originally enacted in 1980 and amended frequently since then.

Mentor Teacher

A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

Migrant Education

The Migrant Education program was designed to supplement the educational and health needs of students who are the children of migrant workers. It provides instructional, health, support, and counseling services for school age migrant children and preschoolers.

Miscellaneous Funds

Local revenues received from royalties, bonuses, and other payments in-lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Multi-Purpose Room (MPR)

A room within a school that is used for a variety of purposes, such as a cafeteria, assembly forum or sports arena.

Multi-Track Schools/Multi-Track Year Round

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.

Net Assets

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

Object of Expenditures

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- Certificated Salaries 1000 - Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.
- Classified Salaries 2000 - Expenditures for full-time, part-time, and prorated portions of salaries for all non-certificated personnel.
- Employee Benefits 3000 - Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.
- Books and Supplies 4000 - Books, supplies, equipment under \$25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.
- Contracted Services and Other Operating 5000 - Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.
- Capital Outlay 6000 - Expenditures over \$25,000 for new site construction and improvement of buildings, books and media for new school libraries, or major expansion of school facilities, and new equipment.
- Other Outgo 7000 - Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

Organized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in intermediate schools and high schools are called Organized Student Body Associations because the students organize their activities around student clubs and a student council. See Unorganized Associated Student Body for elementary ASB.

Parcel Tax

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

Per Capita Personal Income

Total personal income from all sources prior to taxation, divided by the number of residents in a state.

Permissive Override Tax

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a School Board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PL94-142

Federal law that mandates a free and appropriate education for all children with disabilities.

Prior Year's Taxes

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the Local Control Funding Formula.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- Test 1 originally provided that K-14 school agencies shall receive at about 41% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-12 agencies, the Test 1 percentage has been reset at 34.0%.
- Test 2 provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-14 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- Test 3 only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

Proposition 51

Passed in November 2016. Authorized \$9 billion in state general obligation bonds: \$3 billion for new construction, \$3 billion for modernization of K-12 public school facilities, \$1 billion for charter schools and career technical education facilities, and \$2 billion for California Community College facilities.

Proprietary Fund

A fund that meets the criteria established by Governmental Accounting Standards Board (GASB) as a business-type activity. Generally, charges for services would comprise a significant element of the total revenues in a proprietary fund. A for-profit Food Service Fund is the most common school district proprietary fund.

Public Employees' Retirement System (PERS or CALPERS)

State law requires that classified employees, their employer, and the State to contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

Public Employment Relations Board (PERB)

Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

Purchase Order

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Revenues

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

Revenue Types:

- Federal Revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.
- Local Revenues include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.
- Revenues per Pupil is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures per Pupil).
- Local Control Funding Formula (LCFF) is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding.
- State Revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the District's boundary.

Revolving Cash Fund

A stated amount of money used primarily for emergency, small, or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Salaries

Compensation for certificated and classified employees.

School Assessment and Review Team (SART)

A method for involving parents and the community in supporting student and school excellence. This committee allows members to participate in decision-making processes and evaluation of quality programs for students.

School Boards

Law governs every school district in California governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the District. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the District and makes hiring decisions for the District superintendent.

School Districts - What is a school district?

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K–8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K–12).

School Facility Improvement District (SFID)

Beginning in 1998, school districts could establish a SFID, which taxes just a portion of the school district but is a general obligation bond (GO bond) based on the value of the property. Beginning in July 2001, the voter-approved threshold for SFIDs changed from two-thirds to 55% with added accountability provisions.

School Improvement Programs (SIP)

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's programs.

School Wide Programs

School-wide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I school-wide program, at least 40% of a school's students must be considered low-income. School-wide programs can provide Title I services and support to all the children in the school, regardless of income level. School-wide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating school-wide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

Scope of Bargaining

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. The Public Employment Relations Board and the courts are responsible for interpreting disputes about scope.

Second Principal Apportionment

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

Secured Property

Property, which cannot be moved, such as homes and factories.

Secured Roll

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB 90)

Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the District's 1972-73 state and local income by that year's ADA. This per ADA amount is the historical base for all subsequent revenue limit calculations.

Senate Bill 813/1983 (SB 813)

Reference to Senate Bill 813/1983 that provided a series of education reforms in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Sequestration

U.S. legal procedure in which automatic spending cuts are triggered.

Serrano Decision

In 1974, the California Superior Court in Los Angeles ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the Equal Protection clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time complied with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Site Based Budgeting

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Smarter Balanced Assessment Consortium

The Smarter Balanced Assessment Consortium is a service provided by a public institution (University of California, Los Angeles), governed by member states/territories and funded with member state/territory fees. Smarter Balanced has developed assessments to accurately measure student progress toward college and career readiness in English language arts/literacy (ELA) and mathematics.

Special Day Class (SDC)

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

Special Education

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA)

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Special Reserve for Capital Outlay Projects Sub-Fund (SRCPF)

This sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

Standardized Account Code Structure (SACS)

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

State Allocation Board (SAB)

A regulatory agency, which controls most state-aided capital outlay and distributes funds for them.

State School Fund

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS or CALSTRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

STRS on Behalf

GASB 68 requires employers to recognize their proportionate share of the State's STRS liability on the District general ledger.

Student Services and School Attendance Officer

See Truant Officer.

Students with Disabilities (SWD)

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

Supplemental Roll

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

Supplemental Services

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under Every Student Succeeds Act (ESSA). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

Supplies

Supplies for instruction include class textbooks and other instructional materials.

Targeted Assistance Schools (TAS)

Title I schools that are ineligible for a school wide program or choose not to operate a school wide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

Tax Rate Limit

The maximum rate of tax that a governmental unit may levy.

Test 1/Test 2/Test 3

See Proposition 98

Title I

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See Every Student Succeeds Act (ESSA), School wide Programs, and Targeted Assistance Schools (TAS).

Truant Officer

An official who investigates unauthorized absences from school.

Tuition

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced-price meals, English learners, homeless or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unduplicated Pupil Percentage (UPP)

The percentage of target students a district has compared to their total enrollment.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unorganized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee. (See Organized Associated Student Body for secondary ASB.)

Unearned Revenue

Revenue received in a given fiscal year but not earned until after the fiscal year has ended. For example, funds collected from parents for their child's food service account that remain in the account for use in the next school year.

Unsecured Property

Movable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

Unsecured Roll

That portion of assessed property that is movable, such as boats and airplanes.

Waivers

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant

A written order approved by the Board drawn to pay a specified amount to a designated payee.

YouthTruth

A three-component process for evaluating the performance of the schools in our District.



SACS Forms



Presentation



SACS Forms



G = General
Ledger Data; S =
Supplemental
Data

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

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

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



Certification

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: 546 S Citrus Avenue Azusa, CA 91702

Date: May 24, 2024

Adoption Date: June 13, 2024

Signed: _____

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

Public Hearing:

Place: 546 S Citrus Avenue

Date: June 11, 2024

Time: 6pm

Contact person for additional information on the budget reports:

Name: Latasha D. Jamal

Title: Assistant Superintendent Business Services

Telephone: 626.858.6162

E-mail: ljamal@azusa.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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/11/2024	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	



Fund 01

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	106,323,626.00	0.00	106,323,626.00	100,364,053.00	0.00	100,364,053.00	-5.6%
2) Federal Revenue		8100-8299	0.00	26,337,985.69	26,337,985.69	0.00	13,537,808.70	13,537,808.70	-48.6%
3) Other State Revenue		8300-8599	1,787,801.00	17,625,146.73	19,412,947.73	1,757,198.00	20,568,532.41	22,325,730.41	15.0%
4) Other Local Revenue		8600-8799	2,190,529.00	6,017,091.00	8,207,620.00	1,000,000.00	5,639,084.30	6,639,084.30	-19.1%
5) TOTAL, REVENUES			110,301,956.00	49,980,223.42	160,282,179.42	103,121,251.00	39,745,425.41	142,866,676.41	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	37,774,414.00	13,574,306.00	51,348,720.00	41,342,103.00	15,540,694.00	56,882,797.00	10.8%
2) Classified Salaries		2000-2999	12,589,390.00	6,439,186.00	19,028,576.00	12,728,531.00	6,899,333.46	19,627,864.46	3.1%
3) Employee Benefits		3000-3999	19,235,240.00	11,578,736.00	30,813,976.00	20,438,401.02	12,769,918.00	33,208,319.02	7.6%
4) Books and Supplies		4000-4999	4,896,577.00	8,336,364.16	13,232,941.16	4,984,761.00	2,789,135.48	7,773,896.48	-41.3%
5) Services and Other Operating Expenditures		5000-5999	10,785,848.00	15,659,386.60	26,445,234.60	11,895,856.00	18,656,248.41	30,552,104.41	15.5%
6) Capital Outlay		6000-6999	289,867.00	9,992,874.36	10,282,741.36	310,000.00	6,084,076.82	6,394,076.82	-37.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,109,391.00	85,000.00	1,194,391.00	1,110,433.00	85,000.00	1,195,433.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(643,357.66)	337,436.66	(305,921.00)	(398,569.00)	87,187.00	(311,382.00)	1.8%
9) TOTAL, EXPENDITURES			86,037,369.34	66,003,289.78	152,040,659.12	92,411,516.02	62,911,593.17	155,323,109.19	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,264,586.66	(16,023,066.36)	8,241,520.30	10,709,734.98	(23,166,167.76)	(12,456,432.78)	-251.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,216,018.22)	19,216,018.22	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,858,356.92)	19,216,018.22	(642,338.70)	(21,636,809.00)	20,636,809.00	(1,000,000.00)	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			4,406,229.74	3,192,951.86	7,599,181.60	(10,927,074.02)	(2,529,358.76)	(13,456,432.78)	-277.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,375,489.24	47,087,881.75	67,463,370.99	24,781,718.98	50,280,833.61	75,062,552.59	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,375,489.24	47,087,881.75	67,463,370.99	24,781,718.98	50,280,833.61	75,062,552.59	11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,375,489.24	47,087,881.75	67,463,370.99	24,781,718.98	50,280,833.61	75,062,552.59	11.3%
2) Ending Balance, June 30 (E + F1e)			24,781,718.98	50,280,833.61	75,062,552.59	13,854,644.96	47,751,474.85	61,606,119.81	-17.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	50,280,833.61	50,280,833.61	0.00	47,751,474.85	47,751,474.85	-5.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,165,498.98	0.00	20,165,498.98	9,139,950.96	0.00	9,139,950.96	-54.7%
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	4,591,220.00	0.00	4,591,220.00	4,689,694.00	0.00	4,689,694.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	60,428,148.00	0.00	60,428,148.00	58,837,203.00	0.00	58,837,203.00	-2.6%
Education Protection Account State Aid - Current Year		8012	23,362,024.00	0.00	23,362,024.00	21,839,464.00	0.00	21,839,464.00	-6.5%
State Aid - Prior Years		8019	54,797.00	0.00	54,797.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	47,853.00	0.00	47,853.00	47,853.00	0.00	47,853.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7.00	0.00	7.00	7.00	0.00	7.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,624,100.00	0.00	12,624,100.00	12,624,100.00	0.00	12,624,100.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	164,335.00	0.00	164,335.00	164,335.00	0.00	164,335.00	0.0%
Supplemental Taxes		8044	54,300.00	0.00	54,300.00	54,300.00	0.00	54,300.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,750,610.00	0.00	5,750,610.00	5,750,610.00	0.00	5,750,610.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,837,452.00	0.00	3,837,452.00	1,046,181.00	0.00	1,046,181.00	-72.7%
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			106,323,626.00	0.00	106,323,626.00	100,364,053.00	0.00	100,364,053.00	-5.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			106,323,626.00	0.00	106,323,626.00	100,364,053.00	0.00	100,364,053.00	-5.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,934,717.00	1,934,717.00	0.00	1,699,598.00	1,699,598.00	-12.2%
Special Education Discretionary Grants		8182	0.00	255,487.00	255,487.00	0.00	246,903.00	246,903.00	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,894,914.37	3,894,914.37		2,895,412.00	2,895,412.00	-25.7%
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		931,383.93	931,383.93		371,238.00	371,238.00	-60.1%
Title III, Immigrant Student Program	4201	8290		31,093.00	31,093.00		31,093.00	31,093.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		295,357.04	295,357.04		216,490.00	216,490.00	-26.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,282,545.10	1,282,545.10		1,046,173.00	1,046,173.00	-18.4%
Career and Technical Education	3500-3599	8290		114,168.00	114,168.00		114,168.00	114,168.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	17,598,320.25	17,598,320.25	0.00	6,916,733.70	6,916,733.70	-60.7%
TOTAL, FEDERAL REVENUE			0.00	26,337,985.69	26,337,985.69	0.00	13,537,808.70	13,537,808.70	-48.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	291,119.00	0.00	291,119.00	291,119.00	0.00	291,119.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,072,975.00	436,464.00	1,509,439.00	1,042,372.00	424,016.00	1,466,388.00	-2.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,309,450.00	1,309,450.00		1,311,267.00	1,311,267.00	0.1%
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		224,669.00	224,669.00		602,615.00	602,615.00	168.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		77,141.73	77,141.73		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	423,707.00	15,577,422.00	16,001,129.00	423,707.00	18,230,634.41	18,654,341.41	16.6%
TOTAL, OTHER STATE REVENUE			1,787,801.00	17,625,146.73	19,412,947.73	1,757,198.00	20,568,532.41	22,325,730.41	15.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,895,631.00	0.00	1,895,631.00	1,000,000.00	0.00	1,000,000.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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)	
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	294,898.00	845,651.00	1,140,549.00	0.00	467,644.30	467,644.30	-59.0%
Tuition		8710	0.00	602,568.00	602,568.00	0.00	602,568.00	602,568.00	0.0%
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		4,568,872.00	4,568,872.00		4,568,872.00	4,568,872.00	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			2,190,529.00	6,017,091.00	8,207,620.00	1,000,000.00	5,639,084.30	6,639,084.30	-19.1%
TOTAL, REVENUES			110,301,956.00	49,980,223.42	160,282,179.42	103,121,251.00	39,745,425.41	142,866,676.41	-10.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,660,654.00	8,352,940.00	40,013,594.00	33,341,577.00	9,542,430.00	42,884,007.00	7.2%
Certificated Pupil Support Salaries		1200	1,761,896.00	1,871,117.00	3,633,013.00	3,044,431.00	1,924,004.00	4,968,435.00	36.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,435,370.00	981,486.00	4,416,856.00	3,403,793.00	1,005,117.00	4,408,910.00	-0.2%
Other Certificated Salaries		1900	916,494.00	2,368,763.00	3,285,257.00	1,552,302.00	3,069,143.00	4,621,445.00	40.7%
TOTAL, CERTIFICATED SALARIES			37,774,414.00	13,574,306.00	51,348,720.00	41,342,103.00	15,540,694.00	56,882,797.00	10.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	670,521.00	3,098,605.00	3,769,126.00	454,839.00	3,196,178.00	3,651,017.00	-3.1%
Classified Support Salaries		2200	5,117,703.00	2,618,104.00	7,735,807.00	5,036,572.00	2,834,419.46	7,870,991.46	1.7%
Classified Supervisors' and Administrators' Salaries		2300	993,722.00	172,930.00	1,166,652.00	1,118,255.00	173,794.00	1,292,049.00	10.7%
Clerical, Technical and Office Salaries		2400	5,058,350.00	419,442.00	5,477,792.00	5,342,435.00	487,360.00	5,829,795.00	6.4%
Other Classified Salaries		2900	749,094.00	130,105.00	879,199.00	776,430.00	207,582.00	984,012.00	11.9%
TOTAL, CLASSIFIED SALARIES			12,589,390.00	6,439,186.00	19,028,576.00	12,728,531.00	6,899,333.46	19,627,864.46	3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,097,813.00	7,253,883.00	14,351,696.00	7,815,091.00	7,936,835.00	15,751,926.00	9.8%
PERS		3201-3202	3,071,292.00	1,487,343.00	4,558,635.00	3,231,917.00	1,669,414.00	4,901,331.00	7.5%
OASDI/Medicare/Alternative		3301-3302	1,507,843.00	679,854.00	2,187,697.00	1,585,166.00	763,542.00	2,348,708.00	7.4%
Health and Welfare Benefits		3401-3402	3,682,876.00	1,260,078.00	4,942,954.00	3,774,878.01	1,389,433.00	5,164,311.01	4.5%
Unemployment Insurance		3501-3502	25,185.00	10,005.00	35,190.00	27,744.00	11,442.00	39,186.00	11.4%
Workers' Compensation		3601-3602	2,014,596.00	800,540.00	2,815,136.00	2,167,970.00	913,285.00	3,081,255.00	9.5%
OPEB, Allocated		3701-3702	1,020,000.00	0.00	1,020,000.00	1,020,000.00	0.00	1,020,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	815,635.00	87,033.00	902,668.00	815,635.01	85,967.00	901,602.01	-0.1%
TOTAL, EMPLOYEE BENEFITS			19,235,240.00	11,578,736.00	30,813,976.00	20,438,401.02	12,769,918.00	33,208,319.02	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	79.00	829,433.00	829,512.00	10,000.00	1,316,054.48	1,326,054.48	59.9%
Books and Other Reference Materials		4200	4,785.00	0.00	4,785.00	154,672.00	0.00	154,672.00	3,132.4%
Materials and Supplies		4300	2,044,394.00	5,294,866.43	7,339,260.43	2,689,941.00	1,247,319.00	3,937,260.00	-46.4%
Noncapitalized Equipment		4400	2,847,319.00	2,211,712.73	5,059,031.73	2,130,148.00	225,762.00	2,355,910.00	-53.4%
Food		4700	0.00	352.00	352.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,896,577.00	8,336,364.16	13,232,941.16	4,984,761.00	2,789,135.48	7,773,896.48	-41.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	8,562,508.60	8,562,508.60	0.00	9,203,557.00	9,203,557.00	7.5%
Travel and Conferences		5200	180,548.00	183,605.00	364,153.00	693,871.00	324,599.72	1,018,470.72	179.7%
Dues and Memberships		5300	54,560.00	28,601.00	83,161.00	67,245.00	7,900.00	75,145.00	-9.6%
Insurance		5400 - 5450	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
Operations and Housekeeping Services		5500	2,172,944.00	51,672.00	2,224,616.00	2,379,165.00	56,840.00	2,436,005.00	9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	733,301.00	495,341.00	1,228,642.00	548,779.00	321,976.00	870,755.00	-29.1%
Transfers of Direct Costs		5710	(12,335.00)	12,335.00	0.00	(141,780.00)	141,780.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,620.00	20.00	7,640.00	23,146.00	20.00	23,166.00	203.2%
Professional/Consulting Services and Operating Expenditures		5800	7,308,737.00	6,318,304.00	13,627,041.00	6,538,184.00	8,592,575.69	15,130,759.69	11.0%
Communications		5900	340,473.00	7,000.00	347,473.00	787,246.00	7,000.00	794,246.00	128.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,785,848.00	15,659,386.60	26,445,234.60	11,895,856.00	18,656,248.41	30,552,104.41	15.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	289,867.00	9,863,122.00	10,152,989.00	310,000.00	6,029,444.00	6,339,444.00	-37.6%
Equipment Replacement		6500	0.00	129,752.36	129,752.36	0.00	54,632.82	54,632.82	-57.9%
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			289,867.00	9,992,874.36	10,282,741.36	310,000.00	6,084,076.82	6,394,076.82	-37.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	798,958.00	0.00	798,958.00	800,000.00	0.00	800,000.00	0.1%
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	85,000.00	85,000.00	0.00	85,000.00	85,000.00	0.0%
Payments to County Offices		7142	310,433.00	0.00	310,433.00	310,433.00	0.00	310,433.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,109,391.00	85,000.00	1,194,391.00	1,110,433.00	85,000.00	1,195,433.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(337,436.66)	337,436.66	0.00	(87,187.00)	87,187.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(305,921.00)	0.00	(305,921.00)	(311,382.00)	0.00	(311,382.00)	1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(643,357.66)	337,436.66	(305,921.00)	(398,569.00)	87,187.00	(311,382.00)	1.8%
TOTAL, EXPENDITURES			86,037,369.34	66,003,289.78	152,040,659.12	92,411,516.02	62,911,593.17	155,323,109.19	2.2%
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	357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,216,018.22)	19,216,018.22	0.00	(20,636,809.00)	20,636,809.00	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			(19,216,018.22)	19,216,018.22	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(19,858,356.92)	19,216,018.22	(642,338.70)	(21,636,809.00)	20,636,809.00	(1,000,000.00)	55.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	106,323,626.00	0.00	106,323,626.00	100,364,053.00	0.00	100,364,053.00	-5.6%
2) Federal Revenue		8100-8299	0.00	26,337,985.69	26,337,985.69	0.00	13,537,808.70	13,537,808.70	-48.6%
3) Other State Revenue		8300-8599	1,787,801.00	17,625,146.73	19,412,947.73	1,757,198.00	20,568,532.41	22,325,730.41	15.0%
4) Other Local Revenue		8600-8799	2,190,529.00	6,017,091.00	8,207,620.00	1,000,000.00	5,639,084.30	6,639,084.30	-19.1%
5) TOTAL, REVENUES			110,301,956.00	49,980,223.42	160,282,179.42	103,121,251.00	39,745,425.41	142,866,676.41	-10.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	50,751,179.00	42,763,311.72	93,514,490.72	51,316,570.53	39,223,054.48	90,539,625.01	-3.2%
2) Instruction - Related Services		2000-2999	10,154,309.00	5,595,376.04	15,749,685.04	11,481,627.84	6,661,631.00	18,143,258.84	15.2%
3) Pupil Services		3000-3999	5,032,298.00	4,087,249.36	9,119,547.36	6,546,948.65	4,039,453.28	10,586,401.93	16.1%
4) Ancillary Services		4000-4999	866,242.00	9,173.00	875,415.00	1,015,973.00	9,173.00	1,025,146.00	17.1%
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	7,067,394.34	337,436.66	7,404,831.00	8,908,843.00	87,187.00	8,996,030.00	21.5%
8) Plant Services		8000-8999	11,056,556.00	13,125,743.00	24,182,299.00	12,031,120.00	12,806,094.41	24,837,214.41	2.7%
9) Other Outgo		9000-9999	1,109,391.00	85,000.00	1,194,391.00	1,110,433.00	85,000.00	1,195,433.00	0.1%
10) TOTAL, EXPENDITURES			86,037,369.34	66,003,289.78	152,040,659.12	92,411,516.02	62,911,593.17	155,323,109.19	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,264,586.66	(16,023,066.36)	8,241,520.30	10,709,734.98	(23,166,167.76)	(12,456,432.78)	-251.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	357,661.30	0.00	357,661.30	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,216,018.22)	19,216,018.22	0.00	(20,636,809.00)	20,636,809.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,858,356.92)	19,216,018.22	(642,338.70)	(21,636,809.00)	20,636,809.00	(1,000,000.00)	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,406,229.74	3,192,951.86	7,599,181.60	(10,927,074.02)	(2,529,358.76)	(13,456,432.78)	-277.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,375,489.24	47,087,881.75	67,463,370.99	24,781,718.98	50,280,833.61	75,062,552.59	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,375,489.24	47,087,881.75	67,463,370.99	24,781,718.98	50,280,833.61	75,062,552.59	11.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,375,489.24	47,087,881.75	67,463,370.99	24,781,718.98	50,280,833.61	75,062,552.59	11.3%
2) Ending Balance, June 30 (E + F1e)			24,781,718.98	50,280,833.61	75,062,552.59	13,854,644.96	47,751,474.85	61,606,119.81	-17.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	50,280,833.61	50,280,833.61	0.00	47,751,474.85	47,751,474.85	-5.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	20,165,498.98	0.00	20,165,498.98	9,139,950.96	0.00	9,139,950.96	-54.7%
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	4,591,220.00	0.00	4,591,220.00	4,689,694.00	0.00	4,689,694.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	13,874,143.42	19,625,412.42
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	.01	.01
5810	Other Restricted Federal	5,814.00	5,814.00
6266	Educator Effectiveness, FY 2021-22	1,878,405.70	1,471,048.70
6300	Lottery: Instructional Materials	880,982.48	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	12,176,463.09	9,714,363.09
6547	Special Education Early Intervention Preschool Grant	1,126,094.00	551,371.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,635,393.87	3,624,337.87
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	993,634.00	1,987,268.00
7029	Child Nutrition: Food Service Staff Training Funds	54,632.82	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	289,324.00	0.00
7339	Dual Enrollment Opportunities	89,496.00	54,206.00
7399	LCFF Equity Multiplier	225,259.00	450,518.00
7412	A-G Access/Success Grant	396,208.93	0.00
7413	A-G Learning Loss Mitigation Grant	119,616.70	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1,336,721.95	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	357,164.46	0.00
7435	Learning Recovery Emergency Block Grant	10,214,321.00	7,725,631.00
7810	Other Restricted State	368,411.72	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	126,488.00
9010	Other Restricted Local	2,258,746.46	2,415,016.76
Total, Restricted Balance		50,280,833.61	47,751,474.85



Funds: 08, 11, 12, & 13

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	400,000.00	400,000.00	0.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	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	300,000.00	300,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	100,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			400,000.00	400,000.00	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	281,518.26	281,518.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,518.26	281,518.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,518.26	281,518.26	0.0%
2) Ending Balance, June 30 (E + F1e)			281,518.26	281,518.26	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	281,518.26	281,518.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	400,000.00	400,000.00	0.0%
TOTAL, REVENUES			400,000.00	400,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	300,000.00	300,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,000.00	300,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	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			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	0.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	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		400,000.00	400,000.00	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			400,000.00	400,000.00	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	281,518.26	281,518.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,518.26	281,518.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,518.26	281,518.26	0.0%
2) Ending Balance, June 30 (E + F1e)			281,518.26	281,518.26	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	281,518.26	281,518.26	0.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	281,518.26	281,518.26
Total, Restricted Balance		281,518.26	281,518.26

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	283,505.00	230,373.00	-18.7%
3) Other State Revenue		8300-8599	1,622,686.00	1,629,076.00	0.4%
4) Other Local Revenue		8600-8799	20,000.00	15,000.00	-25.0%
5) TOTAL, REVENUES			1,926,191.00	1,874,449.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	764,705.00	782,857.00	2.4%
2) Classified Salaries		2000-2999	295,804.00	294,509.00	-0.4%
3) Employee Benefits		3000-3999	445,722.00	455,593.00	2.2%
4) Books and Supplies		4000-4999	109,646.00	101,250.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	254,372.00	232,500.00	-8.6%
6) Capital Outlay		6000-6999	43,415.00	25,000.00	-42.4%
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	72,639.00	77,100.00	6.1%
9) TOTAL, EXPENDITURES			1,986,303.00	1,968,809.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,112.00)	(94,360.00)	57.0%
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)			(60,112.00)	(94,360.00)	57.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	800,182.69	740,070.69	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			800,182.69	740,070.69	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			800,182.69	740,070.69	-7.5%
2) Ending Balance, June 30 (E + F1e)			740,070.69	645,710.69	-12.8%
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	308,622.82	251,262.82	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	431,447.87	394,447.87	-8.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	283,505.00	230,373.00	-18.7%
TOTAL, FEDERAL REVENUE			283,505.00	230,373.00	-18.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,472,009.00	1,472,009.00	0.0%
All Other State Revenue	All Other	8590	150,677.00	157,067.00	4.2%
TOTAL, OTHER STATE REVENUE			1,622,686.00	1,629,076.00	0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	15,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	15,000.00	-25.0%
TOTAL, REVENUES			1,926,191.00	1,874,449.00	-2.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	449,244.00	459,153.00	2.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	122,116.00	122,237.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	193,345.00	201,467.00	4.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			764,705.00	782,857.00	2.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	22,935.00	22,194.00	-3.2%
Classified Support Salaries		2200	27,412.00	28,062.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	245,457.00	244,253.00	-0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			295,804.00	294,509.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	255,680.00	257,237.00	0.6%
PERS		3201-3202	72,801.00	72,445.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	34,156.00	32,960.00	-3.5%
Health and Welfare Benefits		3401-3402	40,138.00	49,486.00	23.3%
Unemployment Insurance		3501-3502	528.00	546.00	3.4%
Workers' Compensation		3601-3602	42,419.00	42,919.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			445,722.00	455,593.00	2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,086.00	5,000.00	360.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	93,581.00	79,250.00	-15.3%
Noncapitalized Equipment		4400	14,979.00	17,000.00	13.5%
TOTAL, BOOKS AND SUPPLIES			109,646.00	101,250.00	-7.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,046.00	9,500.00	34.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,113.00	50,000.00	10.8%
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	501.00	3,000.00	498.8%
Professional/Consulting Services and Operating Expenditures		5800	193,692.00	160,000.00	-17.4%
Communications		5900	8,020.00	10,000.00	24.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			254,372.00	232,500.00	-8.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,415.00	25,000.00	-42.4%
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			43,415.00	25,000.00	-42.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	72,639.00	77,100.00	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,639.00	77,100.00	6.1%
TOTAL, EXPENDITURES			1,986,303.00	1,968,809.00	-0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	283,505.00	230,373.00	-18.7%
3) Other State Revenue		8300-8599	1,622,686.00	1,629,076.00	0.4%
4) Other Local Revenue		8600-8799	20,000.00	15,000.00	-25.0%
5) TOTAL, REVENUES			1,926,191.00	1,874,449.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,071,134.00	1,025,490.00	-4.3%
2) Instruction - Related Services	2000-2999		603,893.00	619,409.00	2.6%
3) Pupil Services	3000-3999		152,218.00	152,372.00	0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		72,639.00	77,100.00	6.1%
8) Plant Services	8000-8999		86,419.00	94,438.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,986,303.00	1,968,809.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(60,112.00)	(94,360.00)	57.0%
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)			(60,112.00)	(94,360.00)	57.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	800,182.69	740,070.69	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			800,182.69	740,070.69	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			800,182.69	740,070.69	-7.5%
2) Ending Balance, June 30 (E + F1e)			740,070.69	645,710.69	-12.8%
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	308,622.82	251,262.82	-18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	431,447.87	394,447.87	-8.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	
			Estimated Actuals	2024-25 Budget
	6371	CalWORKs for ROCP or Adult Education	162,030.00	162,030.00
	6391	Adult Education Program	146,592.82	89,232.82
Total, Restricted Balance			308,622.82	251,262.82

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,007,976.00	2,462,466.00	22.6%
4) Other Local Revenue		8600-8799	125,440.00	120,440.00	-4.0%
5) TOTAL, REVENUES			2,133,416.00	2,582,906.00	21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	529,257.00	557,417.00	5.3%
2) Classified Salaries		2000-2999	387,718.00	440,294.00	13.6%
3) Employee Benefits		3000-3999	296,487.00	318,914.00	7.6%
4) Books and Supplies		4000-4999	200,823.00	165,204.00	-17.7%
5) Services and Other Operating Expenditures		5000-5999	33,170.00	361,002.75	988.3%
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	58,282.00	58,282.00	0.0%
9) TOTAL, EXPENDITURES			1,505,737.00	1,901,113.75	26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			627,679.00	681,792.25	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			627,679.00	681,792.25	8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,743.35	691,422.35	984.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,743.35	691,422.35	984.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,743.35	691,422.35	984.7%
2) Ending Balance, June 30 (E + F1e)			691,422.35	1,373,214.60	98.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	661,422.35	1,318,214.60	99.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	30,000.00	55,000.00	83.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,356,609.00	1,417,337.00	4.5%
All Other State Revenue	All Other	8590	651,367.00	1,045,129.00	60.5%
TOTAL, OTHER STATE REVENUE			2,007,976.00	2,462,466.00	22.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,440.00	95,440.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,440.00	120,440.00	-4.0%
TOTAL, REVENUES			2,133,416.00	2,582,906.00	21.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	359,679.00	387,131.00	7.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	169,578.00	170,286.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			529,257.00	557,417.00	5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	261,823.00	297,509.00	13.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	22,308.00	22,316.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,587.00	120,469.00	16.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			387,718.00	440,294.00	13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	138,913.00	144,292.00	3.9%
PERS		3201-3202	44,092.00	56,769.00	28.8%
OASDI/Medicare/Alternative		3301-3302	31,883.00	36,121.00	13.3%
Health and Welfare Benefits		3401-3402	44,462.00	41,324.00	-7.1%
Unemployment Insurance		3501-3502	459.00	499.00	8.7%
Workers' Compensation		3601-3602	36,678.00	39,909.00	8.8%
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			296,487.00	318,914.00	7.6%
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	170,025.00	135,348.00	-20.4%
Noncapitalized Equipment		4400	14,558.00	13,616.00	-6.5%
Food		4700	16,240.00	16,240.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,823.00	165,204.00	-17.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,156.00	1,116.00	-78.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	104.00	104.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,910.00	359,782.75	1,189.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,170.00	361,002.75	988.3%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	58,282.00	58,282.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,282.00	58,282.00	0.0%
TOTAL, EXPENDITURES			1,505,737.00	1,901,113.75	26.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,007,976.00	2,462,466.00	22.6%
4) Other Local Revenue		8600-8799	125,440.00	120,440.00	-4.0%
5) TOTAL, REVENUES			2,133,416.00	2,582,906.00	21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,027,162.00	1,394,410.75	35.8%
2) Instruction - Related Services	2000-2999		373,174.00	401,206.00	7.5%
3) Pupil Services	3000-3999		16,240.00	16,240.00	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		58,282.00	58,282.00	0.0%
8) Plant Services	8000-8999		30,879.00	30,975.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,505,737.00	1,901,113.75	26.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			627,679.00	681,792.25	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			627,679.00	681,792.25	8.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,743.35	691,422.35	984.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,743.35	691,422.35	984.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,743.35	691,422.35	984.7%
2) Ending Balance, June 30 (E + F1e)			691,422.35	1,373,214.60	98.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	661,422.35	1,318,214.60	99.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,000.00	55,000.00	83.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	2,180.75	0.00
7810	Other Restricted State	613,542.00	1,227,084.00
9010	Other Restricted Local	45,699.60	91,130.60
Total, Restricted Balance		661,422.35	1,318,214.60

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

185
19 64279 0000000
Form 13
F8BK1FKZE6(2024-25)

Azusa Unified
Los Angeles County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,148,135.23	4,682,323.00	-9.0%
3) Other State Revenue		8300-8599	2,141,357.97	1,920,000.00	-10.3%
4) Other Local Revenue		8600-8799	160,667.00	127,000.00	-21.0%
5) TOTAL, REVENUES			7,450,160.20	6,729,323.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,356,137.00	2,378,195.00	0.9%
3) Employee Benefits		3000-3999	890,225.00	910,557.00	2.3%
4) Books and Supplies		4000-4999	2,695,575.89	3,033,374.33	12.5%
5) Services and Other Operating Expenditures		5000-5999	271,965.00	233,922.00	-14.0%
6) Capital Outlay		6000-6999	10,170.01	156,039.00	1,434.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,000.00	176,000.00	0.6%
9) TOTAL, EXPENDITURES			6,399,072.90	6,888,087.33	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,051,087.30	(158,764.33)	-115.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,051,087.30	(158,764.33)	-115.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,663,705.62	5,714,792.92	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,663,705.62	5,714,792.92	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,663,705.62	5,714,792.92	22.5%
2) Ending Balance, June 30 (E + F1e)			5,714,792.92	5,556,028.59	-2.8%
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	5,784,833.31	5,626,068.98	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(70,040.39)	(70,040.39)	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	4,783,135.23	4,317,323.00	-9.7%
Donated Food Commodities		8221	365,000.00	365,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,148,135.23	4,682,323.00	-9.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,141,357.97	1,920,000.00	-10.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,141,357.97	1,920,000.00	-10.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160,000.00	120,000.00	-25.0%
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	667.00	7,000.00	949.5%
TOTAL, OTHER LOCAL REVENUE			160,667.00	127,000.00	-21.0%
TOTAL, REVENUES			7,450,160.20	6,729,323.00	-9.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,752,958.00	1,771,229.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	460,217.00	463,349.00	0.7%
Clerical, Technical and Office Salaries		2400	142,962.00	143,617.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,356,137.00	2,378,195.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	491,176.00	507,436.00	3.3%
OASDI/Medicare/Alternative		3301-3302	167,623.00	169,626.00	1.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	98,861.00	100,038.00	1.2%
Unemployment Insurance		3501-3502	1,178.00	1,189.00	0.9%
Workers' Compensation		3601-3602	94,246.00	95,127.00	0.9%
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	37,141.00	37,141.00	0.0%
TOTAL, EMPLOYEE BENEFITS			890,225.00	910,557.00	2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,812.00	44,107.00	-16.5%
Noncapitalized Equipment		4400	1,790.00	1,790.00	0.0%
Food		4700	2,640,973.89	2,987,477.33	13.1%
TOTAL, BOOKS AND SUPPLIES			2,695,575.89	3,033,374.33	12.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,363.00	2,119.00	-10.3%
Dues and Memberships		5300	6,495.00	6,495.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,335.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,122.00	137,040.00	-6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,245.00)	(26,270.00)	218.6%
Professional/Consulting Services and Operating Expenditures		5800	105,895.00	114,538.00	8.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			271,965.00	233,922.00	-14.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,170.01	156,039.00	1,434.3%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,170.01	156,039.00	1,434.3%
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	175,000.00	176,000.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,000.00	176,000.00	0.6%
TOTAL, EXPENDITURES			6,399,072.90	6,888,087.33	7.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,148,135.23	4,682,323.00	-9.0%
3) Other State Revenue		8300-8599	2,141,357.97	1,920,000.00	-10.3%
4) Other Local Revenue		8600-8799	160,667.00	127,000.00	-21.0%
5) TOTAL, REVENUES			7,450,160.20	6,729,323.00	-9.7%
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		6,205,737.90	6,712,087.33	8.2%
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		175,000.00	176,000.00	0.6%
8) Plant Services	8000-8999		18,335.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,399,072.90	6,888,087.33	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,051,087.30	(158,764.33)	-115.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,051,087.30	(158,764.33)	-115.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,663,705.62	5,714,792.92	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,663,705.62	5,714,792.92	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,663,705.62	5,714,792.92	22.5%
2) Ending Balance, June 30 (E + F1e)			5,714,792.92	5,556,028.59	-2.8%
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	5,784,833.31	5,626,068.98	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(70,040.39)	(70,040.39)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,577,594.48	4,245,232.48
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	751,727.70	131,695.70
5330	Child Nutrition: Summer Food Service Program Operations	1,027,782.83	1,027,782.83
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	206,370.33	0.00
7033	Child Nutrition: School Food Best Practices Apportionment	221,357.97	221,357.97
Total, Restricted Balance		5,784,833.31	5,626,068.98



All Other Funds

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	950.00	700.00	-26.3%
5) TOTAL, REVENUES			950.00	700.00	-26.3%
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	12,173.00	15,000.00	23.2%
5) Services and Other Operating Expenditures		5000-5999	126,687.00	150,000.00	18.4%
6) Capital Outlay		6000-6999	352,000.00	352,000.00	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			490,860.00	517,000.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(489,910.00)	(516,300.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	357,661.30	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			642,338.70	1,000,000.00	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			152,428.70	483,700.00	217.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,988.63	304,417.33	100.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,988.63	304,417.33	100.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,988.63	304,417.33	100.3%
2) Ending Balance, June 30 (E + F1e)			304,417.33	788,117.33	158.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	32,977.28	32,977.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	271,440.05	755,140.05	178.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	950.00	700.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			950.00	700.00	-26.3%
TOTAL, REVENUES			950.00	700.00	-26.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	12,173.00	15,000.00	23.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,173.00	15,000.00	23.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,687.00	150,000.00	18.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,687.00	150,000.00	18.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	352,000.00	352,000.00	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			352,000.00	352,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			490,860.00	517,000.00	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	357,661.30	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			357,661.30	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			642,338.70	1,000,000.00	55.7%

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	950.00	700.00	-26.3%
5) TOTAL, REVENUES			950.00	700.00	-26.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		490,860.00	517,000.00	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			490,860.00	517,000.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(489,910.00)	(516,300.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	357,661.30	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			642,338.70	1,000,000.00	55.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			152,428.70	483,700.00	217.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,988.63	304,417.33	100.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,988.63	304,417.33	100.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,988.63	304,417.33	100.3%
2) Ending Balance, June 30 (E + F1e)			304,417.33	788,117.33	158.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,977.28	32,977.28	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	271,440.05	755,140.05	178.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	32,977.28	32,977.28
Total, Restricted Balance			32,977.28	32,977.28

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	90,000.00	-40.0%
5) TOTAL, REVENUES			150,000.00	90,000.00	-40.0%
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)			150,000.00	90,000.00	-40.0%
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)			150,000.00	90,000.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,629,825.97	3,779,825.97	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,629,825.97	3,779,825.97	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,629,825.97	3,779,825.97	4.1%
2) Ending Balance, June 30 (E + F1e)			3,779,825.97	3,869,825.97	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,779,825.97	3,869,825.97	2.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	90,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	90,000.00	-40.0%
TOTAL, REVENUES			150,000.00	90,000.00	-40.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	90,000.00	-40.0%
5) TOTAL, REVENUES			150,000.00	90,000.00	-40.0%
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)			150,000.00	90,000.00	-40.0%
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)			150,000.00	90,000.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,629,825.97	3,779,825.97	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,629,825.97	3,779,825.97	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,629,825.97	3,779,825.97	4.1%
2) Ending Balance, June 30 (E + F1e)			3,779,825.97	3,869,825.97	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,779,825.97	3,869,825.97	2.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300,000.00	450,000.00	-65.4%
5) TOTAL, REVENUES			1,300,000.00	450,000.00	-65.4%
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	149,628.00	166,800.00	11.5%
6) Capital Outlay		6000-6999	4,638,301.00	4,728,000.00	1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,787,929.00	4,894,800.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,487,929.00)	(4,444,800.00)	27.4%
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 FUND BALANCE (C + D4)			(3,487,929.00)	(4,444,800.00)	27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,050,590.50	29,562,661.50	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,050,590.50	29,562,661.50	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,050,590.50	29,562,661.50	-10.6%
2) Ending Balance, June 30 (E + F1e)			29,562,661.50	25,117,861.50	-15.0%
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	3,952,101.15	3,950,401.15	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	25,610,560.35	21,167,460.35	-17.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300,000.00	450,000.00	-65.4%
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			1,300,000.00	450,000.00	-65.4%
TOTAL, REVENUES			1,300,000.00	450,000.00	-65.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	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 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	149,628.00	166,800.00	11.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,628.00	166,800.00	11.5%
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	4,638,301.00	4,728,000.00	1.9%
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			4,638,301.00	4,728,000.00	1.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,787,929.00	4,894,800.00	2.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,300,000.00	450,000.00	-65.4%
5) TOTAL, REVENUES			1,300,000.00	450,000.00	-65.4%
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		4,787,929.00	4,894,800.00	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,787,929.00	4,894,800.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,487,929.00)	(4,444,800.00)	27.4%
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 FUND BALANCE (C + D4)			(3,487,929.00)	(4,444,800.00)	27.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,050,590.50	29,562,661.50	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,050,590.50	29,562,661.50	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,050,590.50	29,562,661.50	-10.6%
2) Ending Balance, June 30 (E + F1e)			29,562,661.50	25,117,861.50	-15.0%
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	3,952,101.15	3,950,401.15	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	25,610,560.35	21,167,460.35	-17.3%
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	3,952,101.15	3,950,401.15
Total, Restricted Balance		<u>3,952,101.15</u>	<u>3,950,401.15</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,000.00	240,000.00	-7.7%
5) TOTAL, REVENUES			260,000.00	240,000.00	-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	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	326,374.00	325,480.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			326,374.00	325,480.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,374.00)	(85,480.00)	28.8%
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)			(66,374.00)	(85,480.00)	28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,651,561.53	1,585,187.53	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,651,561.53	1,585,187.53	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,651,561.53	1,585,187.53	-4.0%
2) Ending Balance, June 30 (E + F1e)			1,585,187.53	1,499,707.53	-5.4%
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	1,525,187.53	1,399,707.53	-8.2%
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	60,000.00	100,000.00	66.7%
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
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	60,000.00	40,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	200,000.00	200,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			260,000.00	240,000.00	-7.7%
TOTAL, REVENUES			260,000.00	240,000.00	-7.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	120,374.00	114,480.00	-4.9%
Other Debt Service - Principal		7439	206,000.00	211,000.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,374.00	325,480.00	-0.3%
TOTAL, EXPENDITURES			326,374.00	325,480.00	-0.3%
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	260,000.00	240,000.00	-7.7%
5) TOTAL, REVENUES			260,000.00	240,000.00	-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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	326,374.00	325,480.00	-0.3%
10) TOTAL, EXPENDITURES			326,374.00	325,480.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(66,374.00)	(85,480.00)	28.8%
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)			(66,374.00)	(85,480.00)	28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,651,561.53	1,585,187.53	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,651,561.53	1,585,187.53	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,651,561.53	1,585,187.53	-4.0%
2) Ending Balance, June 30 (E + F1e)			1,585,187.53	1,499,707.53	-5.4%
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	1,525,187.53	1,399,707.53	-8.2%
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	60,000.00	100,000.00	66.7%
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	1,525,187.53	1,399,707.53
Total, Restricted Balance			1,525,187.53	1,399,707.53

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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)			10.00	10.00	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)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177.50	187.50	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177.50	187.50	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177.50	187.50	5.6%
2) Ending Balance, June 30 (E + F1e)			187.50	197.50	5.3%
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					
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	187.50	197.50	5.3%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10.00	10.00	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			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	0.00	0.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
		Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0%
Other Sources						
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.0%
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0%
		Proceeds from SBITAs	8974	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(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	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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)			10.00	10.00	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)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	177.50	187.50	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			177.50	187.50	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			177.50	187.50	5.6%
2) Ending Balance, June 30 (E + F1e)			187.50	197.50	5.3%
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	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	187.50	197.50	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,587,733.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	200,000.00	100,000.00	-50.0%
5) TOTAL, REVENUES			5,787,733.00	100,000.00	-98.3%
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	3,335,186.00	3,110,186.00	-6.7%
6) Capital Outlay		6000-6999	1,882,163.00	1,882,163.00	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			5,217,349.00	4,992,349.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			570,384.00	(4,892,349.00)	-957.7%
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)			570,384.00	(4,892,349.00)	-957.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,635,253.55	5,205,637.55	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,635,253.55	5,205,637.55	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,635,253.55	5,205,637.55	12.3%
2) Ending Balance, June 30 (E + F1e)			5,205,637.55	313,288.55	-94.0%
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	5,005,637.55	13,288.55	-99.7%
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	200,000.00	300,000.00	50.0%
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	5,587,733.00	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			5,587,733.00	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	200,000.00	100,000.00	-50.0%
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			200,000.00	100,000.00	-50.0%
TOTAL, REVENUES			5,787,733.00	100,000.00	-98.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,335,186.00	3,110,186.00	-6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,335,186.00	3,110,186.00	-6.7%
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	1,649,225.00	1,649,225.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	232,938.00	232,938.00	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			1,882,163.00	1,882,163.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,217,349.00	4,992,349.00	-4.3%
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	5,587,733.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	200,000.00	100,000.00	-50.0%
5) TOTAL, REVENUES			5,787,733.00	100,000.00	-98.3%
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		5,217,349.00	4,992,349.00	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,217,349.00	4,992,349.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			570,384.00	(4,892,349.00)	-957.7%
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)			570,384.00	(4,892,349.00)	-957.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,635,253.55	5,205,637.55	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,635,253.55	5,205,637.55	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,635,253.55	5,205,637.55	12.3%
2) Ending Balance, June 30 (E + F1e)			5,205,637.55	313,288.55	-94.0%
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	5,005,637.55	13,288.55	-99.7%
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	200,000.00	300,000.00	50.0%
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
	7710	State School Facilities Projects	5,005,637.55	13,288.55
Total, Restricted Balance			5,005,637.55	13,288.55

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,140,000.00	950,000.00	-16.7%
5) TOTAL, REVENUES			1,140,000.00	950,000.00	-16.7%
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	1,136,355.00	1,136,355.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,016,851.60	3,556,697.00	-11.5%
6) Capital Outlay		6000-6999	33,615.00	34,600.00	2.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,186,821.60	4,727,652.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,046,821.60)	(3,777,652.00)	-6.7%
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)			(4,046,821.60)	(3,777,652.00)	-6.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,413,905.22	6,367,083.62	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,413,905.22	6,367,083.62	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,413,905.22	6,367,083.62	-38.9%
2) Ending Balance, June 30 (E + F1e)			6,367,083.62	2,589,431.62	-59.3%
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	0.00	800,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,367,083.62	1,789,431.62	-71.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	800,000.00	800,000.00	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	340,000.00	150,000.00	-55.9%
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			1,140,000.00	950,000.00	-16.7%
TOTAL, REVENUES			1,140,000.00	950,000.00	-16.7%
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	1,136,355.00	1,136,355.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			1,136,355.00	1,136,355.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	4,016,851.60	3,556,697.00	-11.5%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,016,851.60	3,556,697.00	-11.5%	
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	5,425.00	6,000.00	10.6%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	28,190.00	28,600.00	1.5%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			33,615.00	34,600.00	2.9%	
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				5,186,821.60	4,727,652.00	-8.9%
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	1,140,000.00	950,000.00	-16.7%
5) TOTAL, REVENUES			1,140,000.00	950,000.00	-16.7%
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		5,186,821.60	4,727,652.00	-8.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,186,821.60	4,727,652.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,046,821.60)	(3,777,652.00)	-6.7%
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)			(4,046,821.60)	(3,777,652.00)	-6.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,413,905.22	6,367,083.62	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,413,905.22	6,367,083.62	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,413,905.22	6,367,083.62	-38.9%
2) Ending Balance, June 30 (E + F1e)			6,367,083.62	2,589,431.62	-59.3%
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	0.00	800,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,367,083.62	1,789,431.62	-71.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	
			Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	0.00	800,000.00
Total, Restricted Balance			0.00	800,000.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,948,215.00	8,948,215.00	0.0%
5) TOTAL, REVENUES			8,948,215.00	8,948,215.00	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	9,791,029.00	9,791,029.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,791,029.00	9,791,029.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(842,814.00)	(842,814.00)	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)			(842,814.00)	(842,814.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,575,609.00	7,732,795.00	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,609.00	7,732,795.00	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,609.00	7,732,795.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			7,732,795.00	6,889,981.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,732,795.00	6,889,981.00	-10.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	8,414,759.00	8,414,759.00	0.0%
Unsecured Roll		8612	123,032.00	123,032.00	0.0%
Prior Years' Taxes		8613	156,082.00	156,082.00	0.0%
Supplemental Taxes		8614	228,502.00	228,502.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	25,840.00	25,840.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,948,215.00	8,948,215.00	0.0%
TOTAL, REVENUES			8,948,215.00	8,948,215.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,816,646.00	4,816,646.00	0.0%
Bond Interest and Other Service Charges		7434	4,974,383.00	4,974,383.00	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)			9,791,029.00	9,791,029.00	0.0%
TOTAL, EXPENDITURES			9,791,029.00	9,791,029.00	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	8,948,215.00	8,948,215.00	0.0%
5) TOTAL, REVENUES			8,948,215.00	8,948,215.00	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	9,791,029.00	9,791,029.00	0.0%
10) TOTAL, EXPENDITURES			9,791,029.00	9,791,029.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(842,814.00)	(842,814.00)	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)			(842,814.00)	(842,814.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,575,609.00	7,732,795.00	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,609.00	7,732,795.00	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,609.00	7,732,795.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			7,732,795.00	6,889,981.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,732,795.00	6,889,981.00	-10.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,810,245.00	5,702,439.00	-1.9%
5) TOTAL, REVENUES			5,810,245.00	5,702,439.00	-1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	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	3,548,121.00	3,570,815.00	0.6%
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			3,548,121.00	3,570,815.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,262,124.00	2,131,624.00	-5.8%
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)			2,262,124.00	2,131,624.00	-5.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,792,159.50	11,054,283.50	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,792,159.50	11,054,283.50	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,792,159.50	11,054,283.50	25.7%
2) Ending Net Position, June 30 (E + F1e)			11,054,283.50	13,185,907.50	19.3%
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	11,054,283.50	13,185,907.50	19.3%
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	501,000.00	350,500.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,057,306.00	5,100,000.00	0.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	251,939.00	251,939.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,810,245.00	5,702,439.00	-1.9%
TOTAL, REVENUES			5,810,245.00	5,702,439.00	-1.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	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	2,739,705.00	2,762,399.00	0.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	808,416.00	808,416.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,548,121.00	3,570,815.00	0.6%
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			3,548,121.00	3,570,815.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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			0.00	0.00	0.0%
(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	5,810,245.00	5,702,439.00	-1.9%
5) TOTAL, REVENUES			5,810,245.00	5,702,439.00	-1.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,548,121.00	3,570,815.00	0.6%
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			3,548,121.00	3,570,815.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,262,124.00	2,131,624.00	-5.8%
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)			2,262,124.00	2,131,624.00	-5.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,792,159.50	11,054,283.50	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,792,159.50	11,054,283.50	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,792,159.50	11,054,283.50	25.7%
2) Ending Net Position, June 30 (E + F1e)			11,054,283.50	13,185,907.50	19.3%
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	11,054,283.50	13,185,907.50	19.3%

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



Average Daily Attendance

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)	5,803.96	5,803.96	6,712.81	5,638.42	5,638.42	6,204.40
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)	5,803.96	5,803.96	6,712.81	5,638.42	5,638.42	6,204.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	18.75	18.75	18.75	18.75	18.75	18.75
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)	18.75	18.75	18.75	18.75	18.75	18.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,822.71	5,822.71	6,731.56	5,657.17	5,657.17	6,223.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						



Cashflow

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			81,646,490.13	68,115,464.85	55,587,028.72	57,209,958.08	54,358,384.22	47,654,970.64	60,309,032.77	57,175,479.40
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,941,860.15	2,941,860.15	10,755,214.27	5,295,348.27	5,295,348.27	10,755,214.27	5,295,348.27	5,295,348.00
Property Taxes	8020-8079		227,451.96	145,777.41	0.00	0.00	0.00	5,515,043.58	2,387,033.66	785,196.37
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	934,766.75	0.00	973,250.50	934,766.75	0.00
Other State Revenue	8300-8599		508,790.00	508,790.00	915,823.00	3,531,662.41	1,235,731.50	1,176,416.00	1,118,556.10	915,823.00
Other Local Revenue	8600-8799		1,990.11	4,464.80	836,130.99	226,783.11	553.18	847,446.81	645,690.27	575,154.96
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,680,092.22	3,600,892.36	12,507,168.26	9,988,560.54	6,531,632.95	19,267,371.16	10,381,395.05	7,571,522.33
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		118,946.54	3,718,263.07	5,171,163.36	5,268,627.02	5,279,918.91	5,289,939.16	5,300,442.45	5,290,100.18
Classified Salaries	2000-2999		162,579.99	889,164.66	1,747,572.51	1,768,879.87	1,784,678.15	1,805,094.80	1,827,638.82	1,810,458.45
Employee Benefits	3000-3999		1,078,567.61	1,493,063.25	1,621,557.91	2,332,887.83	2,214,098.23	2,270,796.48	2,699,693.62	2,468,022.85
Books and Supplies	4000-4999		606,492.39	609,255.00	612,086.68	609,278.02	610,206.57	610,523.76	610,002.78	610,244.37
Services	5000-5999		2,409,159.04	2,428,333.12	2,447,986.54	2,428,492.90	2,434,937.52	2,437,138.99	2,433,523.14	2,435,199.88
Capital Outlay	6000-6999		532,489.52	545,696.70	559,234.05	545,806.76	550,245.84	497,006.25	531,019.61	526,090.57
Other Outgo	7000-7499		15,349.00	15,349.00	27,628.00	27,628.00	360,961.32	94,294.66	112,628.00	163,796.33
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,923,584.10	9,699,124.80	12,187,229.06	12,981,600.40	13,235,046.53	13,004,794.10	13,514,948.42	13,303,912.61
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	2,344,954.22	1,233,246.59	1,302,990.17	141,466.00	0.00	6,391,485.08	0.00	2,173,750.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,344,954.22	1,233,246.59	1,302,990.17	141,466.00	0.00	6,391,485.08	0.00	2,173,750.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	14,632,487.62	7,663,450.28	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	14,632,487.62	7,663,450.28	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(12,287,533.40)	(6,430,203.69)	1,302,990.17	141,466.00	0.00	6,391,485.08	0.00	2,173,750.00
E. NET INCREASE/DECREASE (B - C + D)			(13,531,025.28)	(12,528,436.13)	1,622,929.36	(2,851,573.86)	(6,703,413.59)	12,654,062.14	(3,133,553.37)	(3,558,640.28)
F. ENDING CASH (A + E)			68,115,464.85	55,587,028.72	57,209,958.08	54,358,384.22	47,654,970.64	60,309,032.77	57,175,479.40	53,616,839.12
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		53,616,839.12	59,327,636.95	58,592,727.29	54,535,469.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,755,214.00	5,295,348.00	5,295,348.00	10,755,215.35	0.00	0.00	80,676,667.00	80,676,667.00
Property Taxes	8020-8079	20,595.76	4,013,734.27	2,886,415.99	3,706,137.00	0.00	0.00	19,687,386.00	19,687,386.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	6,764,038.70	987,267.75	0.00	28,542.00	2,915,176.25	0.00	13,537,808.70	13,537,808.70
Other State Revenue	8300-8599	1,176,416.00	1,768,147.00	915,823.00	1,687,446.50	6,866,305.90	0.00	22,325,730.41	22,325,730.41
Other Local Revenue	8600-8799	238,175.59	251,031.31	0.00	2,106,455.88	905,206.30	0.00	6,639,083.30	6,639,083.30
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		18,954,440.05	12,315,528.33	9,097,586.99	18,283,796.73	10,686,688.45	0.00	142,866,675.41	142,866,676.41
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,293,493.93	5,294,678.85	5,292,757.65	5,564,465.87	0.00	0.00	56,882,797.00	56,882,797.00
Classified Salaries	2000-2999	1,817,055.59	1,821,266.59	1,816,260.21	1,718,167.17	659,047.65	0.00	19,627,864.46	19,627,864.46
Employee Benefits	3000-3999	2,539,046.58	2,334,141.73	2,447,028.80	2,440,030.78	7,269,383.34	0.00	33,208,319.02	33,208,319.02
Books and Supplies	4000-4999	610,256.97	610,168.04	610,223.12	610,216.04	454,942.75	0.00	7,773,896.48	7,773,896.48
Services	5000-5999	2,435,287.33	2,434,670.12	2,435,052.44	2,435,003.30	1,357,320.10	0.00	30,552,104.41	30,552,104.41
Capital Outlay	6000-6999	518,038.81	525,049.66	523,059.68	522,049.38	18,289.98	0.00	6,394,076.82	6,394,076.82
Other Outgo	7000-7499	30,463.00	30,463.00	30,463.00	30,463.00	(55,435.31)	0.00	884,051.00	884,051.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		13,243,642.21	13,050,437.99	13,154,844.91	13,320,395.55	10,703,548.50	0.00	156,323,109.19	156,323,109.19
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	6,521,250.00	0.00	0.00	20,109,142.05	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	6,521,250.00	0.00	0.00	20,109,142.05	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	22,295,937.90	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	22,295,937.90	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	6,521,250.00	0.00	0.00	(2,186,795.85)	
E. NET INCREASE/DECREASE (B - C + D)		5,710,797.84	(734,909.66)	(4,057,257.92)	11,484,651.18	(16,860.05)	0.00	(15,643,229.63)	(13,456,432.78)
F. ENDING CASH (A + E)		59,327,636.95	58,592,727.29	54,535,469.37	66,020,120.55				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								66,003,260.50	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			66,020,120.55	62,408,876.19	57,657,837.79	61,612,677.99	58,226,269.36	52,861,853.17	61,064,033.09	59,010,461.18
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,797,254.40	2,797,254.40	10,276,303.92	5,035,057.92	5,035,057.92	10,276,303.92	5,035,057.92	5,035,058.00
Property Taxes	8020-8079		227,451.96	145,777.41	0.00	0.00	0.00	5,515,043.58	2,387,033.66	785,196.37
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	934,766.75	0.00	973,250.50	934,766.75	0.00
Other State Revenue	8300-8599		508,790.00	508,790.00	915,823.00	2,044,179.00	1,235,731.50	1,176,416.00	1,118,556.10	915,823.00
Other Local Revenue	8600-8799		1,990.11	4,464.80	836,130.99	89,283.11	553.18	847,446.81	508,190.27	575,154.96
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,535,486.47	3,456,286.61	12,028,257.91	8,103,286.78	6,271,342.60	18,788,460.81	9,983,604.70	7,311,232.33
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		152,006.21	3,751,322.74	5,204,223.03	5,301,686.68	5,312,978.58	5,322,998.83	5,333,502.11	5,323,159.84
Classified Salaries	2000-2999		157,631.26	884,215.93	1,742,623.78	1,763,931.14	1,779,729.42	1,800,146.07	1,822,690.09	1,805,509.72
Employee Benefits	3000-3999		1,020,341.64	1,434,837.28	1,563,331.94	2,274,661.87	2,155,872.26	2,212,570.51	2,641,467.66	2,409,796.88
Books and Supplies	4000-4999		287,919.73	290,682.35	293,514.03	290,705.37	291,633.91	291,951.10	291,430.13	291,671.72
Services	5000-5999		1,783,593.16	1,802,767.24	1,822,420.67	1,802,927.02	1,809,371.64	1,811,573.11	1,807,957.26	1,809,634.00
Capital Outlay	6000-6999		27,566.37	28,150.47	28,749.17	28,155.34	28,351.66	25,997.10	27,501.37	27,283.37
Other Outgo	7000-7499		15,349.00	15,349.00	27,628.00	27,628.00	360,961.32	94,294.66	112,628.00	163,796.33
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,444,407.38	8,207,325.00	10,682,490.61	11,489,695.41	11,738,898.79	11,559,531.39	12,037,176.61	11,830,851.86
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	10,686,688.45	1,992,668.05	5,008,557.00	2,609,072.90	0.00	103,140.00	973,250.50	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,686,688.45	1,992,668.05	5,008,557.00	2,609,072.90	0.00	103,140.00	973,250.50	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,703,548.50	5,694,991.50	5,008,557.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,703,548.50	5,694,991.50	5,008,557.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(16,860.05)	(3,702,323.45)	0.00	2,609,072.90	0.00	103,140.00	973,250.50	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,611,244.36)	(4,751,038.40)	3,954,840.19	(3,386,408.63)	(5,364,416.19)	8,202,179.92	(2,053,571.91)	(4,519,619.52)
F. ENDING CASH (A + E)			62,408,876.19	57,657,837.79	61,612,677.99	58,226,269.36	52,861,853.17	61,064,033.09	59,010,461.18	54,490,841.66
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		54,490,841.66	54,424,055.89	54,763,422.11	51,916,038.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,276,304.00	5,035,058.00	5,035,058.00	10,276,301.60	0.00	0.00	76,910,070.00	76,910,070.00
Property Taxes	8020-8079	20,595.76	4,013,734.27	2,886,415.99	3,706,137.00	0.00	0.00	19,687,386.00	19,687,386.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	987,267.75	0.00	181,237.00	2,762,481.25	0.00	6,773,770.00	6,773,770.00
Other State Revenue	8300-8599	1,176,416.00	1,768,147.00	915,823.00	1,687,446.50	5,737,949.90	0.00	19,709,891.00	19,709,891.00
Other Local Revenue	8600-8799	238,175.59	113,531.31	0.00	2,106,455.88	767,706.30	0.00	6,089,083.30	6,089,083.30
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		11,711,491.35	11,917,738.33	8,837,296.99	17,957,577.98	9,268,137.45	0.00	129,170,200.30	129,170,200.30
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,326,553.59	5,327,738.51	5,325,817.31	5,597,525.53	0.00	0.00	57,279,512.96	57,279,512.96
Classified Salaries	2000-2999	1,812,106.86	1,816,317.86	1,811,311.48	1,713,218.44	654,098.92	0.00	19,563,530.97	19,563,530.97
Employee Benefits	3000-3999	2,480,820.62	2,275,915.76	2,388,802.83	2,381,804.82	7,211,157.37	0.00	32,451,381.44	32,451,381.44
Books and Supplies	4000-4999	291,684.32	291,595.39	291,650.47	291,643.39	136,370.10	0.00	3,632,452.00	3,632,452.00
Services	5000-5999	1,809,721.46	1,809,104.24	1,809,486.57	1,809,437.42	731,754.22	0.00	22,419,748.00	22,419,748.00
Capital Outlay	6000-6999	26,927.28	27,237.34	27,149.33	27,104.65	4,825.55	0.00	334,999.00	334,999.00
Other Outgo	7000-7499	30,463.00	30,463.00	30,463.00	30,463.00	(55,435.31)	0.00	884,051.00	884,051.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		11,778,277.12	11,578,372.10	11,684,681.00	11,851,197.25	9,682,770.85	0.00	137,565,675.36	137,565,675.36
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	10,686,688.45	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	10,686,688.45	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	10,703,548.50	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	10,703,548.50	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(16,860.05)	
E. NET INCREASE/DECREASE (B - C + D)		(66,785.77)	339,366.22	(2,847,384.01)	6,106,380.73	(414,633.40)	0.00	(8,412,335.11)	(8,395,475.06)
F. ENDING CASH (A + E)		54,424,055.89	54,763,422.11	51,916,038.11	58,022,418.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								57,607,785.44	



Multiyear Projections

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	100,364,053.00	-3.75%	96,597,456.00	-0.45%	96,158,873.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,757,198.00	0.00%	1,757,198.00	0.00%	1,757,198.00
4. Other Local Revenues	8600-8799	1,000,000.00	-55.00%	450,000.00	0.00%	450,000.00
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	(20,636,809.00)	1.81%	(21,009,951.81)	1.70%	(21,366,335.00)
6. Total (Sum lines A1 thru A5c)		82,484,442.00	-5.69%	77,794,702.19	-1.02%	76,999,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,342,103.00		41,962,234.55
b. Step & Column Adjustment				620,131.55		629,433.52
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,342,103.00	1.50%	41,962,234.55	1.50%	42,591,668.07
2. Classified Salaries						
a. Base Salaries				12,728,531.00		12,919,458.97
b. Step & Column Adjustment				190,927.97		193,791.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,728,531.00	1.50%	12,919,458.97	1.50%	13,113,250.85
3. Employee Benefits	3000-3999	20,438,401.02	-2.54%	19,918,458.04	0.26%	19,970,911.05
4. Books and Supplies	4000-4999	4,984,761.00	-64.70%	1,759,761.00	0.00%	1,759,761.00
5. Services and Other Operating Expenditures	5000-5999	11,895,856.00	-25.22%	8,895,856.00	0.00%	8,895,856.00
6. Capital Outlay	6000-6999	310,000.00	0.00%	310,000.00	0.00%	310,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,433.00	0.00%	1,110,433.00	0.00%	1,110,433.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(398,569.00)	-2.41%	(388,969.00)	0.00%	(388,969.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(11,400,000.00)
11. Total (Sum lines B1 thru B10)		93,411,516.02	-6.34%	87,487,232.56	-12.03%	76,962,910.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,927,074.02)		(9,692,530.37)		36,825.03

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)		24,781,718.98		13,854,644.96		4,162,114.59
2. Ending Fund Balance (Sum lines C and D1)		13,854,644.96		4,162,114.59		4,198,939.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	9,139,950.96				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,689,694.00		4,126,971.00		4,153,650.00
2. Unassigned/Unappropriated	9790	0.00		10,143.59		20,289.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,854,644.96		4,162,114.59		4,198,939.62
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,689,694.00		4,126,971.00		4,153,650.00
c. Unassigned/Unappropriated	9790	0.00		10,143.59		20,289.62
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,689,694.00		4,137,114.59		4,173,939.62
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.						
The district is in process of developing a Fiscal Stabilization Plan and will provide details when available.						

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	13,537,808.70	-49.96%	6,773,770.00	0.00%	6,773,770.00
3. Other State Revenues	8300-8599	20,568,532.41	-12.72%	17,952,693.00	0.00%	17,952,693.00
4. Other Local Revenues	8600-8799	5,639,084.30	0.00%	5,639,083.30	0.00%	5,639,083.30
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	20,636,809.00	1.81%	21,009,951.81	1.70%	21,366,335.00
6. Total (Sum lines A1 thru A5c)		60,382,234.41	-14.92%	51,375,498.11	0.69%	51,731,881.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,540,694.00		15,317,278.41
b. Step & Column Adjustment				233,110.41		229,759.18
c. Cost-of-Living Adjustment						
d. Other Adjustments				(456,526.00)		(20,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,540,694.00	-1.44%	15,317,278.41	1.37%	15,527,037.59
2. Classified Salaries						
a. Base Salaries				6,899,333.46		6,644,072.00
b. Step & Column Adjustment				103,490.00		99,661.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(358,751.46)		(3,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,899,333.46	-3.70%	6,644,072.00	1.45%	6,740,733.08
3. Employee Benefits	3000-3999	12,769,918.00	-1.86%	12,532,923.40	0.16%	12,553,596.33
4. Books and Supplies	4000-4999	2,789,135.48	-32.86%	1,872,691.00	-0.16%	1,869,691.00
5. Services and Other Operating Expenditures	5000-5999	18,656,248.41	-27.51%	13,523,892.00	-3.96%	12,988,437.00
6. Capital Outlay	6000-6999	6,084,076.82	-99.59%	24,999.00	0.00%	24,999.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	87,187.00	-11.01%	77,587.00	0.00%	77,587.00
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)		62,911,593.17	-20.40%	50,078,442.81	-0.42%	49,867,081.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,529,358.76)		1,297,055.30		1,864,800.30

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)		50,280,833.61		47,751,474.85		49,048,530.15
2. Ending Fund Balance (Sum lines C and D1)		47,751,474.85		49,048,530.15		50,913,330.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	47,751,474.85		49,048,530.15		50,913,330.45
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		47,751,474.85		49,048,530.15		50,913,330.45
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.						
The reductions are one-time expenditures for various pandemic resources and one-time initiatives of the State of California						

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	100,364,053.00	-3.75%	96,597,456.00	-0.45%	96,158,873.00
2. Federal Revenues	8100-8299	13,537,808.70	-49.96%	6,773,770.00	0.00%	6,773,770.00
3. Other State Revenues	8300-8599	22,325,730.41	-11.72%	19,709,891.00	0.00%	19,709,891.00
4. Other Local Revenues	8600-8799	6,639,084.30	-8.28%	6,089,083.30	0.00%	6,089,083.30
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)		142,866,676.41	-9.59%	129,170,200.30	-0.34%	128,731,617.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,882,797.00		57,279,512.96
b. Step & Column Adjustment				853,241.96		859,192.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(456,526.00)		(20,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,882,797.00	0.70%	57,279,512.96	1.47%	58,118,705.66
2. Classified Salaries						
a. Base Salaries				19,627,864.46		19,563,530.97
b. Step & Column Adjustment				294,417.97		293,452.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(358,751.46)		(3,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,627,864.46	-0.33%	19,563,530.97	1.48%	19,853,983.93
3. Employee Benefits	3000-3999	33,208,319.02	-2.28%	32,451,381.44	0.23%	32,524,507.38
4. Books and Supplies	4000-4999	7,773,896.48	-53.27%	3,632,452.00	-0.08%	3,629,452.00
5. Services and Other Operating Expenditures	5000-5999	30,552,104.41	-26.62%	22,419,748.00	-2.39%	21,884,293.00
6. Capital Outlay	6000-6999	6,394,076.82	-94.76%	334,999.00	0.00%	334,999.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,195,433.00	0.00%	1,195,433.00	0.00%	1,195,433.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(311,382.00)	0.00%	(311,382.00)	0.00%	(311,382.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(11,400,000.00)
11. Total (Sum lines B1 thru B10)		156,323,109.19	-12.00%	137,565,675.37	-7.80%	126,829,991.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,456,432.78)		(8,395,475.07)		1,901,625.33

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)		75,062,552.59		61,606,119.81		53,210,644.74
2. Ending Fund Balance (Sum lines C and D1)		61,606,119.81		53,210,644.74		55,112,270.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	47,751,474.85		49,048,530.15		50,913,330.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,139,950.96		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,689,694.00		4,126,971.00		4,153,650.00
2. Unassigned/Unappropriated	9790	0.00		10,143.59		20,289.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		61,606,119.81		53,210,644.74		55,112,270.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,689,694.00		4,126,971.00		4,153,650.00
c. Unassigned/Unappropriated	9790	0.00		10,143.59		20,289.62
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,689,694.00		4,137,114.59		4,173,939.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		3.29%
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)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00				
<p>2. District ADA</p> <p>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)</p>						
		5,638.42		5,472.88		5,307.34
<p>3. Calculating the Reserves</p>						
a. Expenditures and Other Financing Uses (Line B11)		156,323,109.19		137,565,675.37		126,829,991.97
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)		156,323,109.19		137,565,675.37		126,829,991.97
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,689,693.28		4,126,970.26		3,804,899.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,689,693.28		4,126,970.26		3,804,899.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Supplemental Forms

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	153,040,659.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,026,735.69
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	599,590.36
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	602,568.00

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)				2,202,158.36
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				124,811,765.07
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)				5,822.71
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,435.34

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.)	119,523,178.58	19,646.43
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)	119,523,178.58	19,646.43
B. Required effort (Line A.2 times 90%)	107,570,860.72	17,681.79
C. Current year expenditures (Line I.E and Line II.B)	124,811,765.07	21,435.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	MOE Met	
<p>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)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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) 3,604,009.00
- 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) 96,567,263.00

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) 3.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 5,441,318.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 913,755.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	567,697.01
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)	6,922,770.01
9. Carry-Forward Adjustment (Part IV, Line F)	(819,057.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,103,712.29
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	83,799,729.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,749,685.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,834,472.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	875,415.00
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)	1,355,679.00
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)	0.00
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)	14,652,061.99
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)	400,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,870,249.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,431,215.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,572,929.00
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)	132,541,435.15
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)	5.22%
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)	4.61%

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)	6,922,770.01
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	396,216.39
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 (6.15%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.14%) times Part III, Line B19); zero if positive	(819,057.72)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(819,057.72)
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:	4.61%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-409528.86) is applied to the current year calculation and the remainder (\$-409528.86) is deferred to one or more future years:	4.91%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-273019.24) is applied to the current year calculation and the remainder (\$-546038.48) is deferred to one or more future years:	5.02%
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)	(819,057.72)

Approved indirect cost rate: 6.15%
Highest rate used in any program: 6.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	53,736.00	3,300.00	6.14%
01	3010	3,718,200.37	176,714.00	4.75%
01	3212	4,753,757.00	47,475.25	1.00%
01	3213	1,042,382.00	1.00	0.00%
01	3345	857.00	23.00	2.68%
01	3385	114,450.00	5,555.00	4.85%
01	3550	108,732.00	5,436.00	5.00%
01	4035	918,383.93	13,000.00	1.42%
01	4127	459,374.50	12,580.00	2.74%
01	5810	26,055.00	1,600.00	6.14%
01	6010	121,007.00	5,264.00	4.35%
01	6332	2,356,681.00	33,508.00	1.42%
01	6520	164,017.00	1,458.00	0.89%
01	6546	357,351.59	21,922.41	6.13%
01	7422	157,448.00	9,600.00	6.10%
11	6391	1,394,801.00	72,639.00	5.21%
12	6105	1,282,087.00	58,282.00	4.55%
13	5310	2,965,682.00	145,000.00	4.89%
13	5320	607,247.00	30,000.00	4.94%

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	0.00		1,255,742.48	1,255,742.48
2. State Lottery Revenue	8560	1,072,975.00		436,464.00	1,509,439.00
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)		1,072,975.00	0.00	1,692,206.48	2,765,181.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,072,975.00		0.00	1,072,975.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		811,224.00	811,224.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
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)		1,072,975.00	0.00	811,224.00	1,884,199.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	880,982.48	880,982.48
D. COMMENTS:					

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.

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):	5,638.42	
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	7,317	7,308		
Charter School				
Total ADA	7,317	7,308	0.1%	Met
Second Prior Year (2022-23)				
District Regular	6,921	7,173		
Charter School				
Total ADA	6,921	7,173	N/A	Met
First Prior Year (2023-24)				
District Regular	6,727	6,713		
Charter School		0		
Total ADA	6,727	6,713	0.2%	Met
Budget Year (2024-25)				
District Regular	6,204			
Charter School	0			
Total ADA	6,204			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	6,909	7,084		
Charter School				
Total Enrollment	6,909	7,084	N/A	Met
Second Prior Year (2022-23)				
District Regular	6,810	6,690		
Charter School				
Total Enrollment	6,810	6,690	1.8%	Not Met
First Prior Year (2023-24)				
District Regular	6,512	6,311		
Charter School				
Total Enrollment	6,512	6,311	3.1%	Not Met
Budget Year (2024-25)				
District Regular	6,131			
Charter School				
Total Enrollment	6,131			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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	6,106	7,084	
Charter School		0	
Total ADA/Enrollment	6,106	7,084	86.2%
Second Prior Year (2022-23)			
District Regular	6,098	6,690	
Charter School	0		
Total ADA/Enrollment	6,098	6,690	91.1%
First Prior Year (2023-24)			
District Regular	5,804	6,311	
Charter School			
Total ADA/Enrollment	5,804	6,311	92.0%
		Historical Average Ratio:	89.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		90.3%

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	5,638	6,131		
Charter School	0			
Total ADA/Enrollment	5,638	6,131	92.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	5,473	5,951		
Charter School				
Total ADA/Enrollment	5,473	5,951	92.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	5,307	5,771		
Charter School				
Total ADA/Enrollment	5,307	5,771	92.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district is slowly recovering to pre-pandemic attendance rates amidst multiple school closures that were effective July 1, 2023

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)	6,731.56	6,223.15	5,801.33	5,603.63
b. Prior Year ADA (Funded)		6,731.56	6,223.15	5,801.33
c. Difference (Step 1a minus Step 1b)		(508.41)	(421.82)	(197.70)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(7.55%)	(6.78%)	(3.41%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		106,268,829.00	100,364,053.00	96,597,456.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		1,137,076.47	2,940,666.75	2,975,201.64
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(6.48%)	(3.85%)	(.33%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-7.48% to -5.48%	-4.85% to -2.85%	-1.33% to 0.67%

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)	22,478,657.00	19,687,386.00		
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)	106,268,829.00	100,364,053.00	96,597,456.00	96,158,873.00
District's Projected Change in LCFF Revenue:		(5.56%)	(3.75%)	(.45%)
LCFF Revenue Standard		-7.48% to -5.48%	-4.85% to -2.85%	-1.33% to 0.67%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	63,378,308.17	
Second Prior Year (2022-23)	68,627,513.90	86,179,631.75	79.6%
First Prior Year (2023-24)	69,599,044.00	86,037,369.34	80.9%
	Historical Average Ratio:		80.8%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.8% to 83.8%	77.8% to 83.8%	77.8% to 83.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	74,509,035.02		
1st Subsequent Year (2025-26)	74,800,151.56	86,487,232.56	86.5%	Not Met
2nd Subsequent Year (2026-27)	75,675,829.97	75,962,910.97	99.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district needs to develop a fiscal stabilization plan and is in process of doing so.

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):	(6.48%)	(3.85%)	(.33%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-16.48% to 3.52%	-13.85% to 6.15%	-10.33% to 9.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-11.48% to -1.48%	-8.85% to 1.15%	-5.33% to 4.67%

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)	26,337,985.69		
Budget Year (2024-25)	13,537,808.70	(48.60%)	Yes
1st Subsequent Year (2025-26)	6,773,770.00	(49.96%)	Yes
2nd Subsequent Year (2026-27)	6,773,770.00	0.00%	No

Explanation:
(required if Yes)

The district is budgeting anticipated expenditures of ne time funds in 23-24, 24-25 and 25-26 for all unearned revenue programs. This spend down of resources accounts for the changes. The major resources impacting the changes are: SPED IDEA, ESSER, ELOG, and Title programs

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	19,412,947.73		
Budget Year (2024-25)	22,325,730.41	15.00%	Yes
1st Subsequent Year (2025-26)	19,709,891.00	(11.72%)	Yes
2nd Subsequent Year (2026-27)	19,709,891.00	0.00%	No

Explanation:
(required if Yes)

The district is budgeting for changes in In Person Instruction resource 7422, STRS on Behalf (7690), and CTEIG & String Workforce Carry over (6387 & 6388)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	8,207,620.00		
Budget Year (2024-25)	6,639,084.30	(19.11%)	Yes
1st Subsequent Year (2025-26)	6,089,083.30	(8.28%)	No
2nd Subsequent Year (2026-27)	6,089,083.30	0.00%	No

Explanation:
(required if Yes)

The district received a relatively large amount of interest income in the first two quarters of 23-24; this level of interest income is less likely to repeat in all future years as the cash balances decrease due to depletion of one time funds. Interest income has been reduced accordingly. Other uncertain forms of revenue are either budgeted on a cash basis or at reduced rates. Examples: Donations, SMAA and Medi-CAL BOP.

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

First Prior Year (2023-24)	13,232,941.16		
Budget Year (2024-25)	7,773,896.48	(41.25%)	Yes
1st Subsequent Year (2025-26)	3,632,452.00	(53.27%)	Yes
2nd Subsequent Year (2026-27)	3,629,452.00	(.08%)	No

Explanation:
(required if Yes)

The FSP of \$3M was included in the 4000 object in 25-26 year and onward. Additionally, the depletion of pandemic resources resulted in lower budgets in 24-25 and 25-26.

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

First Prior Year (2023-24)	26,445,234.60		
Budget Year (2024-25)	30,552,104.41	15.53%	Yes
1st Subsequent Year (2025-26)	22,419,748.00	(26.62%)	Yes
2nd Subsequent Year (2026-27)	21,884,293.00	(2.39%)	No

Explanation:
(required if Yes)

The district is including \$3M reduction as part of its fiscal stabilization plan (FSP) in 25-26 and onward. Various pandemic resources are depleting such as ELOG and IPI as of 24-25. Other one time resources, like Ethnic Studies, Mental Health, and A-G Grad requirements are also exhausted.

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)	53,958,553.42		
Budget Year (2024-25)	42,502,623.41	(21.23%)	Not Met
1st Subsequent Year (2025-26)	32,572,744.30	(23.36%)	Not Met
2nd Subsequent Year (2026-27)	32,572,744.30	0.00%	Met

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

First Prior Year (2023-24)	39,678,175.76		
Budget Year (2024-25)	38,326,000.89	(3.41%)	Met
1st Subsequent Year (2025-26)	26,052,200.00	(32.02%)	Not Met
2nd Subsequent Year (2026-27)	25,513,745.00	(2.07%)	Met

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

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

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

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

The district is budgeting anticipated expenditures of ne time funds in 23-24, 24-25 and 25-26 for all unearned revenue programs. This spend down of resources accounts for the changes. The major resources impacting the changes are: SPED IDEA, ESSER, ELOG, and Title programs

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

The district is budgeting for changes in In Person Instruction resource 7422, STRS on Behalf (7690), and CTEIG & String Workforce Carry over (6387 & 6388)

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

The district received a relatively large amount of interest income in the first two quarters of 23-24; this level of interest income is less likely to repeat in all future years as the cash balances decrease due to depletion of one time funds. Interest income has been reduced accordingly. Other uncertain forms of revenue are either budgeted on a cash basis or at reduced rates. Examples: Donations, SMAA and Medi-CAL BOP.

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 FSP of \$3M was included in the 4000 object in 25-26 year and onward. Additionally, the depletion of pandemic resources resulted in lower budgets in 24-25 and 25-26.

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

The district is including \$3M reduction as part of its fiscal stabilization plan (FSP) in 25-26 and onward. Various pandemic resources are depleting such as ELOG and IPI as of 24-25. Other one time resources, like Ethnic Studies, Mental Health, and A-G Grad requirements are also exhausted.

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? Yes
- 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)

144,550,513.49

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

144,550,513.49	4,336,515.40	4,340,000.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,642,498.00	4,182,085.00	4,591,220.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.01)	(.01)	0.00
e. Available Reserves (Lines 1a through 1d)	3,642,497.99	4,182,084.99	4,591,220.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	121,416,577.95	139,402,801.36	153,040,659.12
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	121,416,577.95	139,402,801.36	153,040,659.12
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	263,825.60	77,928,267.35	N/A	Met
Second Prior Year (2022-23)	3,847,822.49	86,179,631.75	N/A	Met
First Prior Year (2023-24)	4,406,229.74	87,037,369.34	N/A	Met
Budget Year (2024-25) (Information only)	(10,927,074.02)	93,411,516.02		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	11,783,299.00	16,424,194.33	N/A		Met
Second Prior Year (2022-23)	14,343,732.00	16,527,666.75	N/A		Met
First Prior Year (2023-24)	16,140,887.00	20,375,489.24	N/A		Met
Budget Year (2024-25) (Information only)	24,781,718.98				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	66,020,120.55	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.)	5,638	5,473	5,307
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	156,323,109.19	137,565,675.37	126,829,991.97
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)	156,323,109.19	137,565,675.37	126,829,991.97
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,689,693.28	4,126,970.26	3,804,899.76
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	4,689,693.28	4,126,970.26	3,804,899.76

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)	4,689,694.00	4,126,971.00	4,153,650.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	10,143.59	20,289.62
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,689,694.00	4,137,114.59	4,173,939.62
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.01%	3.29%
District's Reserve Standard (Section 10B, Line 7):	4,689,693.28	4,126,970.26	3,804,899.76
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)	(19,216,018.22)			
Budget Year (2024-25)	(20,636,809.00)	1,420,790.78	7.4%	Met
1st Subsequent Year (2025-26)	(21,009,951.81)	373,142.81	1.8%	Met
2nd Subsequent Year (2026-27)	(21,366,335.00)	356,383.19	1.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	357,661.30			
Budget Year (2024-25)	0.00	(357,661.30)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	1,000,000.00			
Budget Year (2024-25)	1,000,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	1,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	1,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:

(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The district transferred into the General Fund from Deferred Maintenance fund a return of an overcontribution made in a prior year.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	15	Fund 25 Developer Fees	Fund 25 Debt Service (74xx objects)	4,289,000
Certificates of Participation				
General Obligation Bonds	26	Fund 51 Bond Interest & Redemption Taxes	Fund 51 Debt Service (74xx objects)	189,887,091
Supp Early Retirement Program	1			
State School Building Loans				
Compensated Absences	Unk	LCFF and other educational sources	Payroll funds 1000-3999 objects	591,853

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

Claims Liability (2019 tail on workers compensation, dissolved JPA)		Fund 67 Self Insurance	Fund 67 Self Insurance (58xx Objects)	170,359
TOTAL:				194,938,303

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	326,373	325,480	327,445	329,155
Certificates of Participation				
General Obligation Bonds	9,791,030	9,943,527	10,044,432	10,425,554
Supp Early Retirement Program	591,853	591,853		
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liability (2019 tail on workers compensation, dissolved JPA)				
Total Annual Payments:	10,709,256	10,860,860	10,371,877	10,754,709
Has total annual payment increased over prior year (2023-24)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The debt service for GO Bonds is a secured source, property taxes.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability	17,552,386.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	17,552,386.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

5 OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,020,000.00	1,020,000.00	1,020,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	601,911.00	601,911.00	601,911.00
d. Number of retirees receiving OPEB benefits	69.00	69.00	69.00

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

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

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

Yes

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

The District participates in the Alliance of Schools for Cooperative Insurance Programs (ASCIP) joint powers agency (JPA) for property and liability insurance coverage. Settled claims have not exceeded the insured coverage in any of the past three years. For fiscal year 2023, the District participated in ASCIP for workers' compensation coverage. The District also has a portion of self-insured claims for workers' compensation for claims prior to joining ASCIP in 2019. Employee health benefits are covered by commercial insurance policies purchased by the District. The District has contracted with the Aetna Health Care Kaiser Permanent SafeGuard and Delta Dental and SafeGuard and VSP to provide employee health benefits. The District provides health insurance benefits to District employees electing to participate in the plan by paying a monthly premium based on the number of District employees participating in the plan. The District records an estimated liability for dental insurance and workers' compensation claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

3. Self-Insurance Liabilities

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

2,632,442.00
0.00

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)
a. Required contribution (funding) for self-insurance programs	5,100,000.00	5,100,000.00	5,100,000.00
b. Amount contributed (funded) for self-insurance programs	5,100,000.00	5,100,000.00	5,100,000.00

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	408	408	408	408

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	653,824.63		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

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	75.0%	75.0%	75.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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	1.5%	1.5%	1.5%

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?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	297	297	297	297

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

 End Date:

--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	254,409.44		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	69	69	69	69

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

72,862.20

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

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Yes

Yes

Yes

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

0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Yes

Yes

Yes

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 11, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V9.1

6/3/2024 11:52:49 AM

19-64279-0000000

Budget, July 1
Budget 2024-25**Technical Review Checks**

Phase - All

Display - All Technical Checks

Azusa Unified**Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed****CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
13	0000	(\$70,040.39)
Explanation: The FMV calculation is the cause of this TRC.		
Total of negative resource balances for Fund 13		(\$70,040.39)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
13	0000	9790	(\$70,040.39)

Explanation: The FMV calculation is the cause of this TRC.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

Presentation





Presentation

school bus drive

I'm grateful for you

secretary's



Magnolia

Custodian

Teachers

students



California School District Financial Reporting Requirements

- In compliance with the provisions of EC Section 42127(d)(2), and as an added condition of the budget adoption process for the 2014-15 year and each year thereafter, districts must adopt a Local Control and Accountability Plan (LCAP) prior to adopting their budgets.
- Per Education Code (EC) Sections 42127 and 52062, school districts must hold two separate Governing Board public meetings. The first meeting is the Local Control and Accountability Plan (LCAP) and Budget hearing. The second meeting is the LCAP and Budget adoption. The LCAP item must precede the Budget item at each meeting.



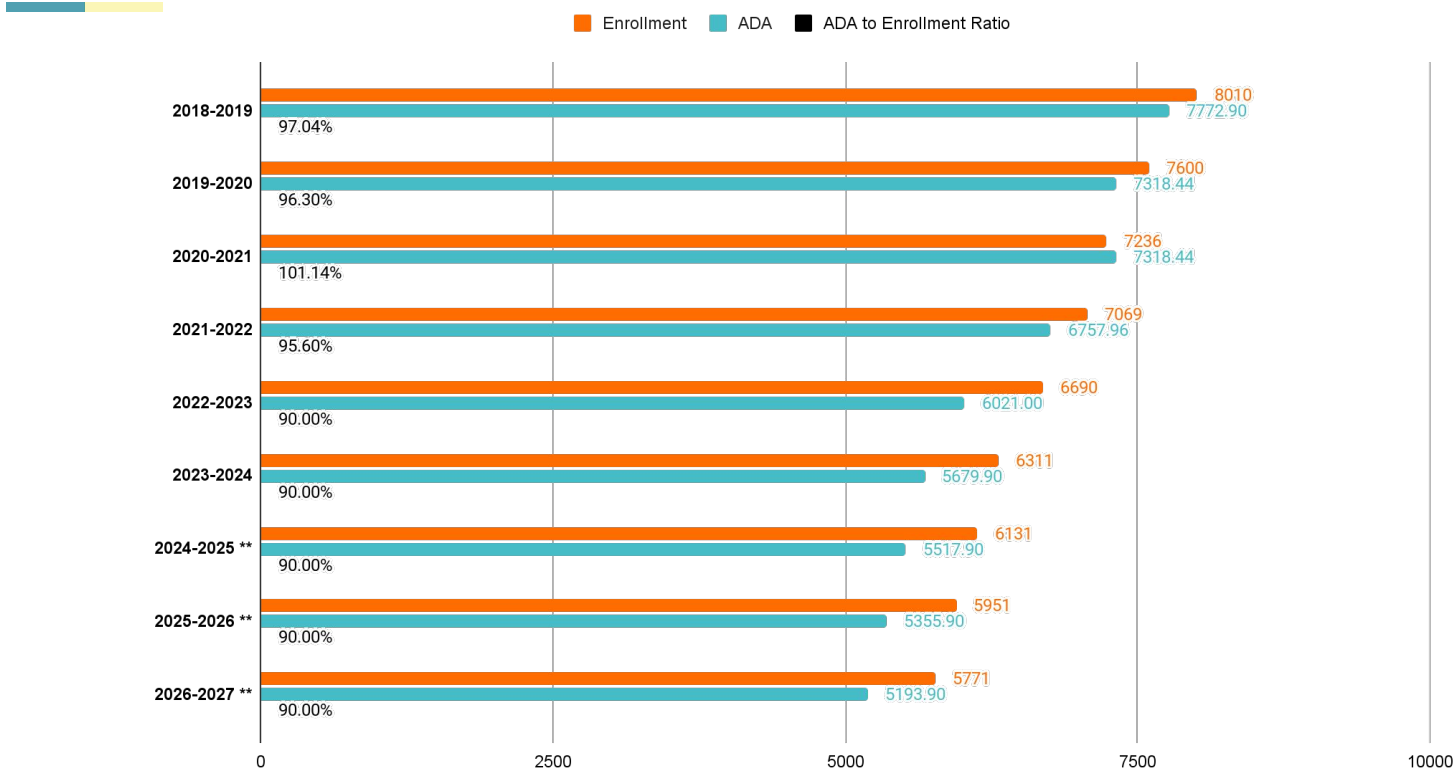


Budget Assumptions

Planning Factor	2024-2025	2025-2026	2026-2024
Cost of Living Adjustment (COLA):			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates:			
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery:			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Mandated Block Grant Districts:			
K-8 per ADA*	\$38.21	\$39.33	\$40.54
12 per ADA*	\$73.62	\$75.78	\$78.11

*COLA is applied

Enrollment and ADA* Projections



*ADA - Average Daily Attendance

**Projections

A decorative horizontal bar with a dark teal segment on the left and a yellow segment on the right.

ADA Formula vs Funding



Actual ADA vs COVID-19 ADA Rules

Fiscal Year	Enrollment	Actual ADA	Funded ADA	Actual ADA-to-Enrollment %	Funded ADA-to-Enrollment %	Funded Base	Excess Funding %	Excess Funding \$
2019-2020	7600	7293.36	7334.86	95.97%	96.51%	\$64,500,015	0.55%	\$352,204
2020-2021	7237	7293.36	7334.86	100.78%	101.35%	\$60,787,268	0.57%	\$348,580
2021-2022	7084	6889.13	7336.35	97.25%	103.56%	\$63,885,094	6.31%	\$4,033,130
2022-2023	6690	6032.19	7193.75	90.17%	107.53%	\$70,863,912	17.36%	\$12,303,839
2023-2024	6311	5768.16	6786.11	91.40%	107.53%	\$72,304,367	16.13%	\$11,662,531
2024-2025*	6131	5603.64	6276.68	91.40%	102.38%	\$67,473,146	10.98%	\$7,406,969

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COLA Impact on AUSD



1.07% COLA

Fiscal Year	Enrollment	Attendance Yield	Funded ADA		Average Funding Per ADA		Adjusted Average Funding Per ADA
2023-2024	6311	91.4	6786.11	x	\$10,654.76	=	\$72,304,373.38
2024-2025	6131	91.4	6276.68	x	\$10,654.76		
					+\$114.01 COLA (1.07%)		
					\$10,768.77	=	\$67,592,097.75
					Difference		-\$4,712,275.63



Revenues

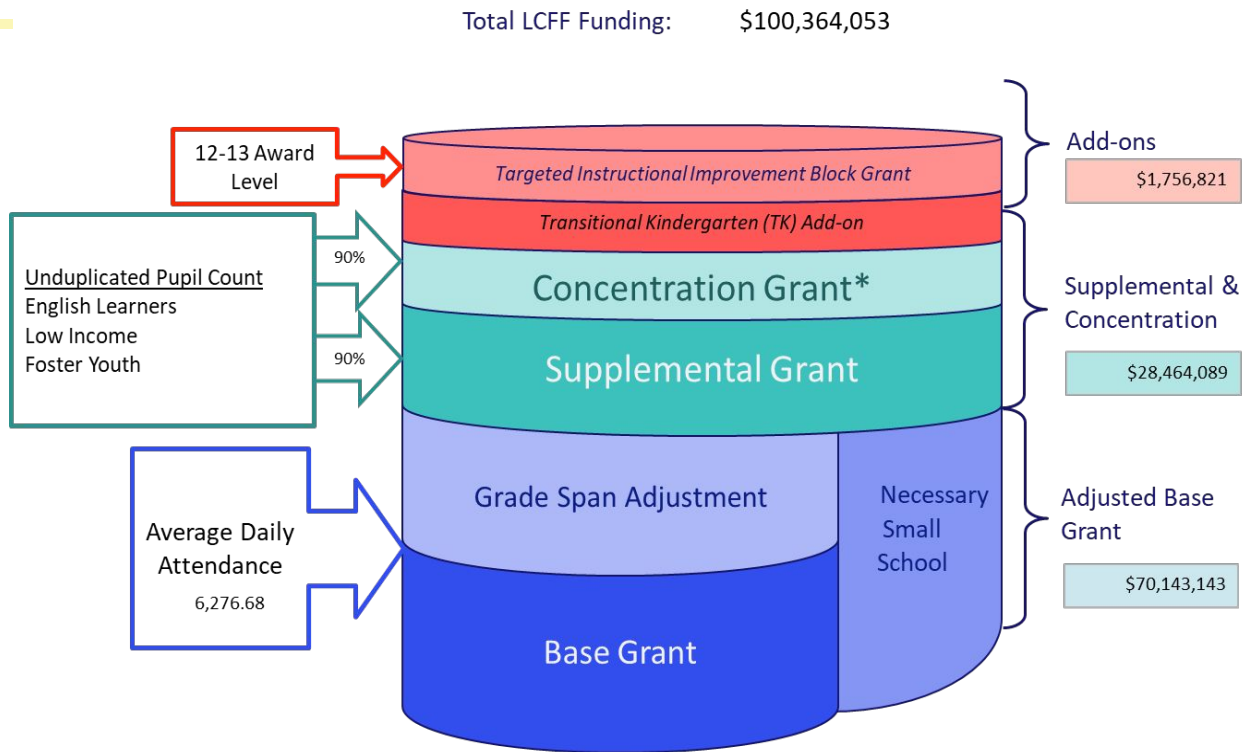




2024-2025 Per ADA Allocation

Grade Level	ADA	Base	Grade Span	Supplemental	Concentration	Target
Grades TK-3	2,004.69	\$10,025	\$1,043	\$1,988	\$2,504	\$31,191,742
Grades 4-6	1,458.18	\$10,177		\$1,828	\$2,302	\$20,861,983
Grades 7-8	981.19	\$10,478		\$1,882	\$2,370	\$14,452,884
Grades 9-12	1,832.62	\$12,144	\$316	\$2,238	\$2,818	\$32,100,623
TOTAL BASE						\$98,607,232
					Targeted Instructional Improvement Block Grant	\$467,002
					Home-to-School Transportation	\$870,543
					Transitional Kindergarten	\$419,276
					Total LCFF Entitlement	\$100,364,053

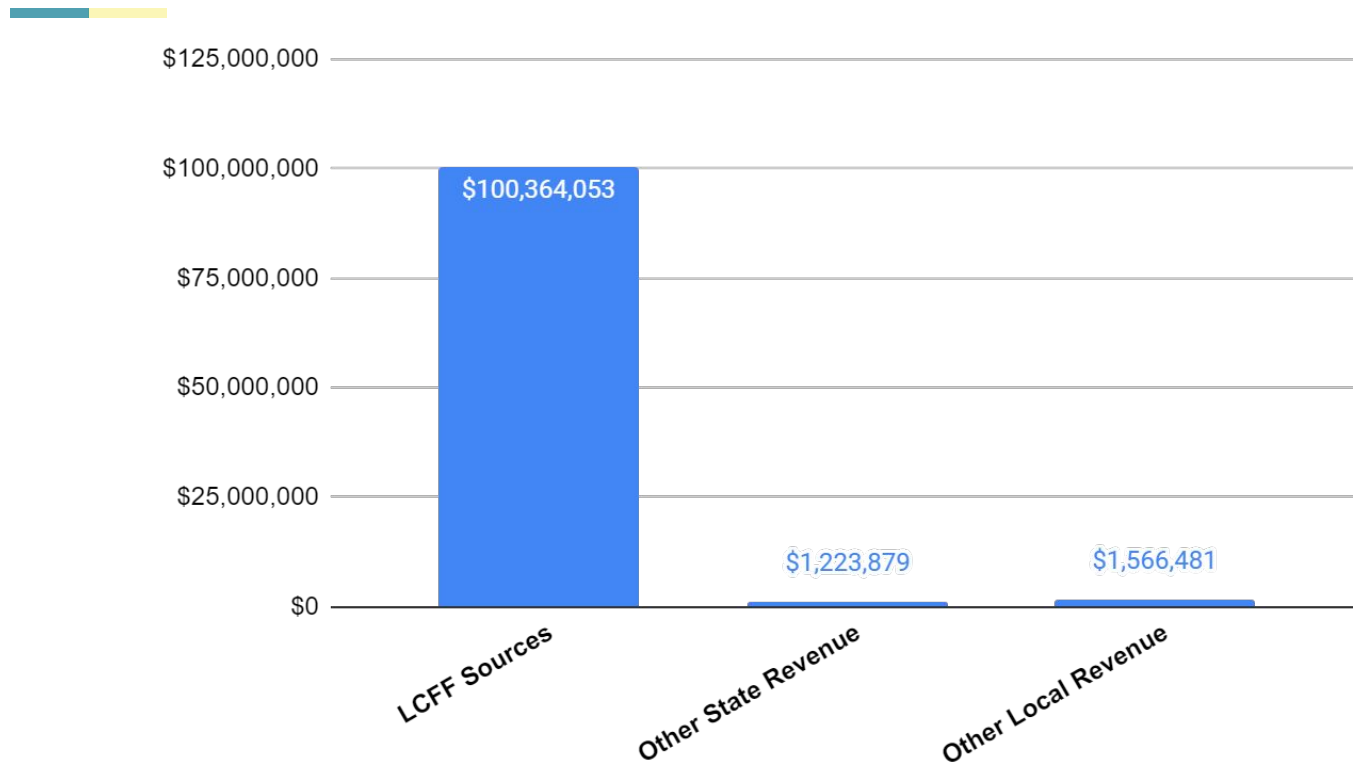
Local Control Funding Formula (LCFF)



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding



2024-2025 Unrestricted Revenues





2024-2025 Revenue Projections



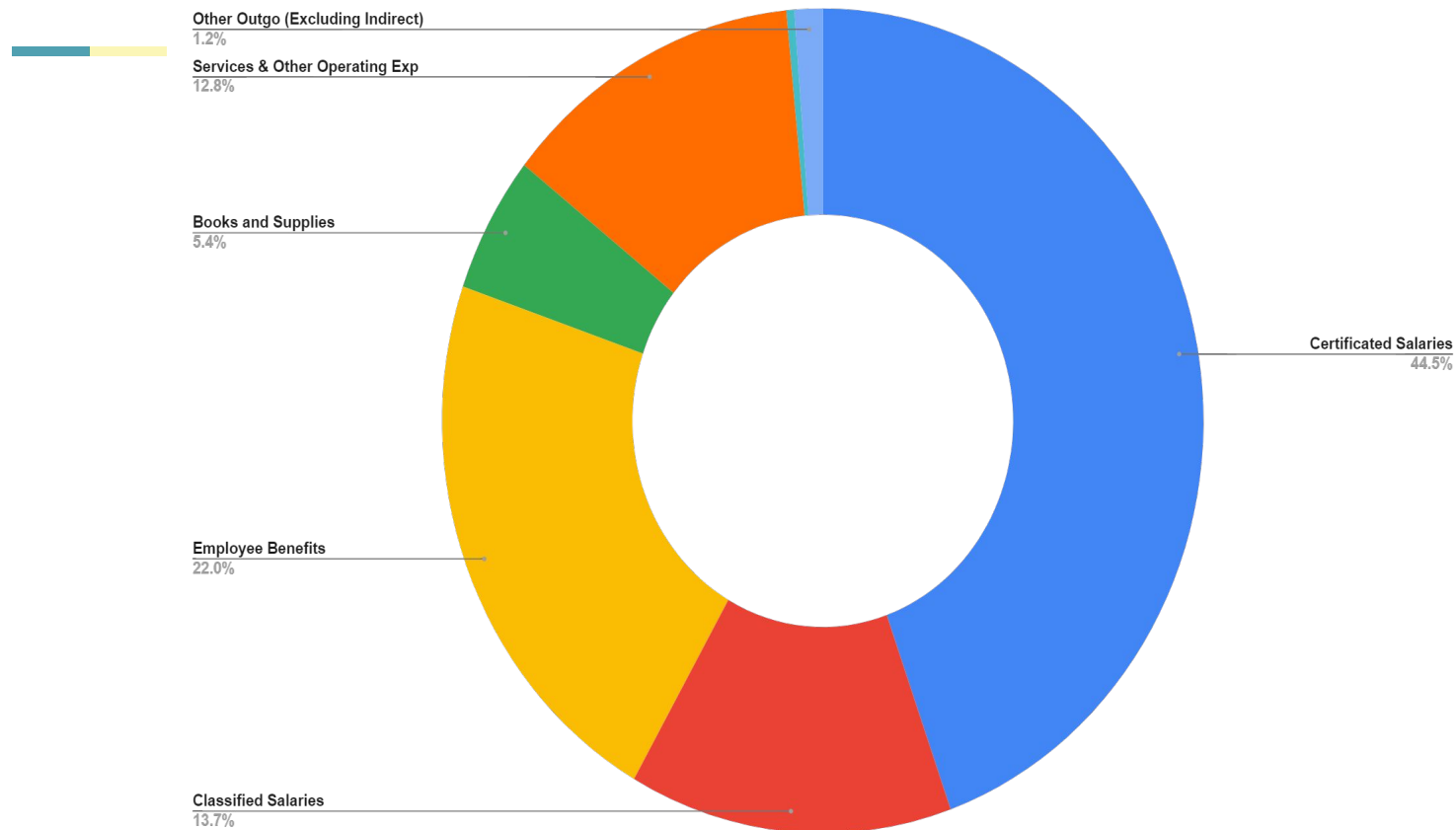
General Fund Revenues	2023-2024 Estimated Actuals			2024-2025 Proposed Budget			Variance		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF Sources	\$106,323,626	\$0	\$106,323,626	\$100,364,053	\$0	\$100,364,053	-\$5,959,573	\$0	-\$5,959,573
Federal Revenue	\$0	\$26,337,986	\$26,337,986	\$0	\$13,537,809	\$13,537,809	\$0	-\$12,800,177	-\$12,800,177
Other State Revenue	\$1,787,801	\$17,625,147	\$19,412,948	\$1,757,198	\$20,568,532	\$22,325,730	-\$30,603	\$2,943,386	\$2,912,783
Other Local Revenue	\$2,190,529	\$6,017,091	\$8,207,620	\$1,000,000	\$5,639,084	\$6,639,084	-\$1,190,529	-\$378,007	-\$1,568,536
TOTAL REVENUES	\$110,301,956	\$49,980,223	\$160,282,179	\$103,121,251	\$39,745,425	\$142,866,676	-\$7,180,705	-\$10,234,798	-\$17,415,503
Beginning Fund Balance as of July 1 - Unaudited	\$20,375,489	\$47,087,882	\$67,463,371	\$24,781,719	\$50,280,834	\$75,062,553			

Expenditures





2024-2025 Unrestricted Expenditures





2024-2025 Expenditure Projections

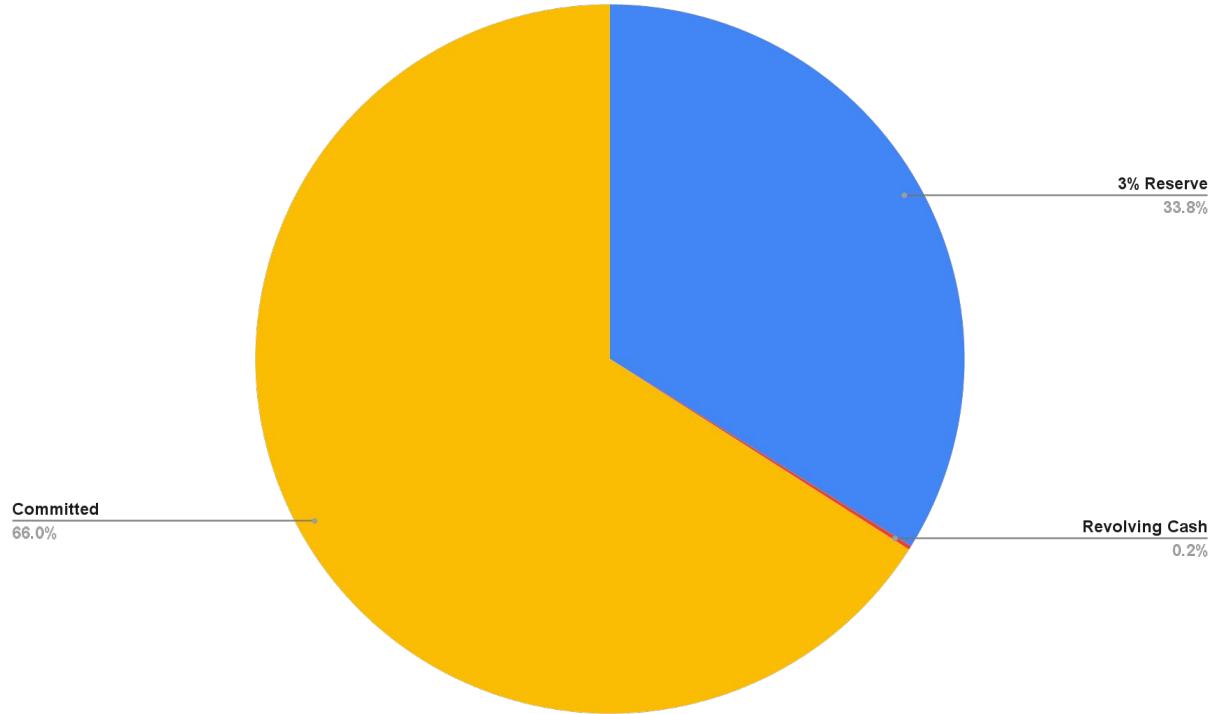
General Fund Expenditures	2023-2024 Estimated Actuals			2024-2025 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
Certificated Salaries	\$37,774,414	\$13,574,306	\$51,348,720	\$41,342,103	\$15,540,694	\$56,882,797	\$5,534,077
Classified Salaries	\$12,589,390	\$6,439,186	\$19,028,576	\$12,728,531	\$6,899,333	\$19,627,864	\$599,288
Employee Benefits	\$19,235,240	\$11,578,736	\$30,813,976	\$20,438,401	\$12,769,918	\$33,208,319	\$2,394,343
Books and Supplies	\$4,896,577	\$8,336,364	\$13,232,941	\$4,984,761	\$2,789,135	\$7,773,896	-\$5,459,045
Services & Other Operating Expenditures	\$10,785,848	\$15,659,387	\$26,445,235	\$11,895,856	\$18,656,248	\$30,552,104	\$4,106,870
Capital Outlay	\$289,867	\$9,992,874	\$10,282,741	\$310,000	\$6,084,077	\$6,394,077	-\$3,888,665
Other Outgo (Excluding Indirect)	\$1,109,391	\$85,000	\$1,194,391	\$1,110,433	\$85,000	\$1,195,433	\$1,042
Other Outgo (Including Indirect)	-\$643,358	\$337,437	-\$305,921	-\$398,569	\$87,187	-\$311,382	-\$5,461
TOTAL EXPENDITURES	\$86,037,369	\$66,003,290	\$152,040,659	\$92,411,516	\$62,911,593	\$155,323,109	\$3,282,450

Multi Year Projections

Descriptions	2024-2025	2025-2026	2026-2027
Beginning Balance	\$75,062,553	\$61,606,120	\$53,210,645
Total Revenues	\$142,866,676	\$129,170,200	\$128,731,617
Budget Adjustments	\$0	\$0	\$0
Required Adjustment	\$0	\$0	-\$11,372,960
Total Expenditures	\$155,323,109	\$136,565,675	\$125,857,032
Transfers In/Out	\$1,000,000	\$1,000,000	\$1,000,000
Surplus/-Deficit	-\$12,456,433	-\$7,395,475	\$2,874,585
Ending Fund Balance	\$61,606,120	\$53,210,645	\$55,085,230
Reserve for Economic Uncertainty 3%	\$4,689,692	\$4,129,970	\$4,146,899
Restricted	\$47,751,474	\$49,048,529	\$50,913,329
Prepaid	\$0	\$0	\$0
Committed	\$9,139,952	\$7,143	\$0
Revolving	\$25,000	\$25,000	\$25,000

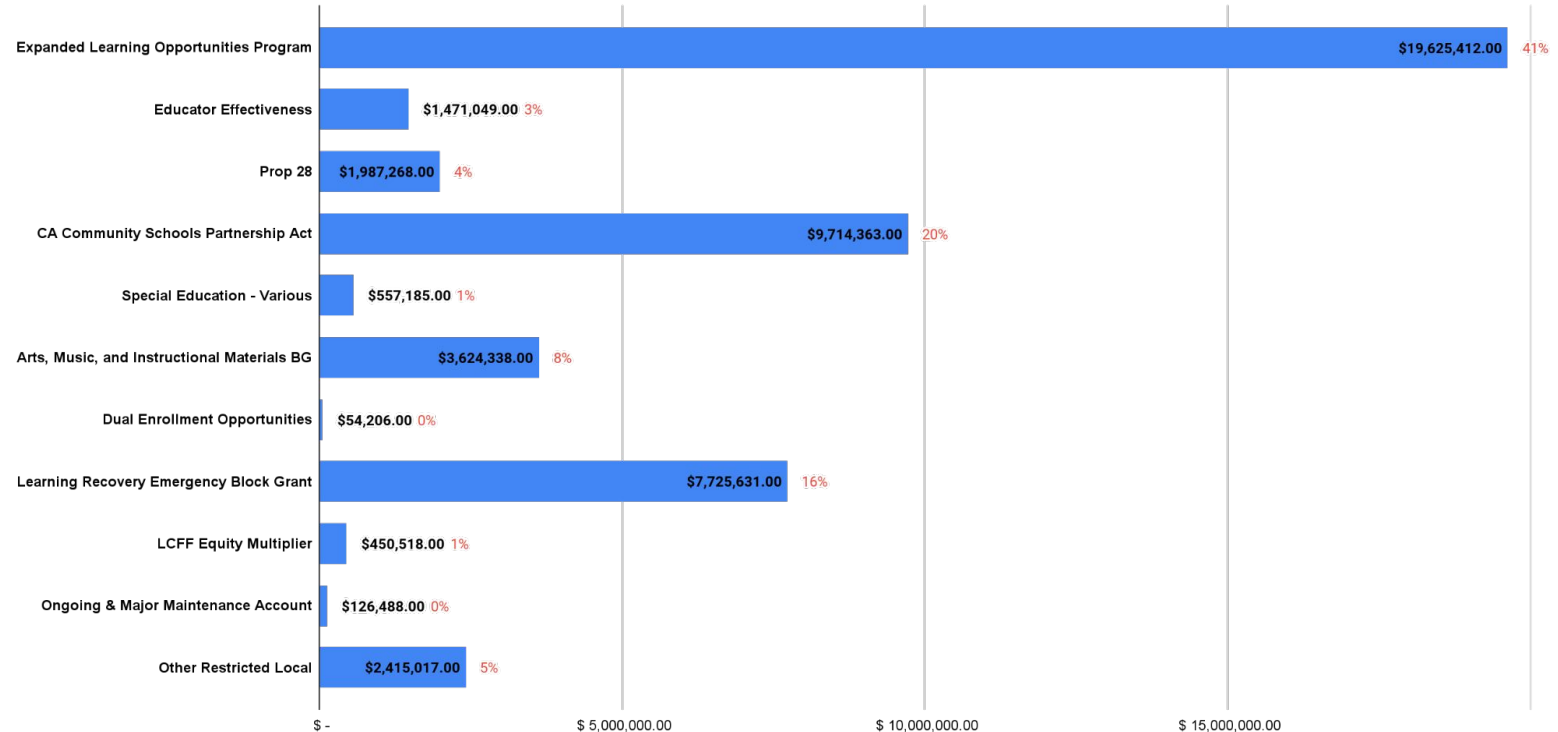


Components of Ending Fund Balance - Unrestricted





Components of Ending Fund Balance - Restricted



Recommendation

- It is recommended the Board of Education approve the District's 2024-2025 Adopted Budget Report.






Thank you.

