

# 2024-25 Proposed Budget Report Final Draft

Pajaro Valley Unified School District



**June 20, 2024 Public Hearing**  
**June 26, 2024 Board Approval**

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To: Pajaro Valley Unified School District Board of Trustees  
From: Jenny Im, Director of Fiscal Services and Interim CBO, and Finance Staff  
Public Hearing Date: June 20, 2024  
Board Approval Date: June 26, 2024

**Item: Approval of the 2024-25 Proposed Budget and Statement of Reasons Above Minimum Reserve for Economic Uncertainty**

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**BACKGROUND INFORMATION**

School districts are required to adopt a budget for all funds prior to June 30th of each year. During the months leading up to June, staff works diligently to collect data necessary to be included in the proposed budget. This information comes from several sources, including the State, the Federal Government, the Santa Cruz County Office of Education, the County of Santa Cruz, and other various local sources. This information is incorporated into the budget in the form of budget assumptions.

Some of these assumptions are preliminary and may change once information is finalized at the State, Federal & local levels. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

In accordance with Ed Code, the 2024-25 Proposed Budget and the Local Control Accountability Plan (LCAP) must be brought to the Board simultaneously for a Public Hearing prior to adoption at the June 26th Board Meeting. Ed Code 42127(a)(2)(B) also requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget. According to the State Superintendent of Public Instruction's Office, the statutory limitation on school district reserves continues to be in effect for the 2024-25 budget period, pursuant to Ed Code 42127.01(e). The Governor's May Revision includes significant withdrawals from the state's budget reserve (PSSSA) for TK-12 schools which would make the reserve cap inoperative for 2024-25. However, since the state budget will not be adopted until after school districts are adopted, districts have been advised to adhere to the 10 percent cap. After the state budget is approved, if the PSSSA reserve withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted.

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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: Pajaro Valley Unified School District Office

Date: 6/6/24

Adoption Date: 6/26/24

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: City Council Chambers at  
275 Main St., 4th Fl in  
Watsonville, CA 95076

Date: 6/20/24

Time: 6:15 pm

Contact person for additional information on the budget reports:

Name: Jenny Im

Title: Director of Fiscal Services and Interim CBO

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E-mail: jenny\_im@pvusd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/26/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

# Section 1

## 2024-25 Proposed Budget Narrative

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# **Pajaro Valley Unified School District**

## **2024-25 Proposed Budget Narrative**

### **Overview**

California school district revenues and expenditures are subject to constant change. Budgets are not static documents, but instead are continuously revised to respond to decisions at the federal and state levels, as well as to reflect changes and needs at the local school district level.

The 2024-25 Proposed Budget Report incorporates updates from the Governor’s May Revision Budget Update for the upcoming fiscal year. Additionally, the 2023-24 Estimated Actuals reflect updates in the current budget year through the beginning of May.

The budget is based on assumptions and planning factors provided by the Santa Cruz County Office of Education, the California Department of Education (CDE), the California Department of Finance, School Services of California (SSC), and district administration. The 2024-25 Proposed Budget Report reflects updates to 2024-25 (Budget Year 1), as well as the required two succeeding years of 2025-26 (Year 2) and 2026-27 (Year 3).

### **2024-25 Governor’s May Revision Budget Update**

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature’s “early action solutions,” resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state’s challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Further, Proposition 98 funding has decreased from January amounts as follows:

- 2022-23: Decrease of \$786 million for a total Proposition 98 guarantee of \$97.5 billion
- 2023-24: Decrease of \$3 billion for a total Proposition 98 guarantee of \$102.5 billion
- 2024-25: Decrease of \$364 million for a total Proposition 98 guarantee of \$108.7 billion

The Governor is maintaining his position of protecting TK-12 education from on-going reductions (i.e. mid-year reductions, eliminating programs, etc.) by proposing the following actions:

- Increase the utilization of funds from the Proposition 98 Rainy Day Fund.
  - Withdrawing \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25.

- The funds in the Proposition 98 Rainy Day Fund would then be expected to be depleted by the end of the 2024-25 fiscal year.
- Continue to utilize a change in accrual and accounting method referred to as the “Proposition 98 Funding Maneuver”
  - Accrue the net \$8.8 billion (up from \$8.0 billion in January) budget impact of providing funds to education in 2022-23 above the constitutional minimum guarantee. Annual supplemental payments of approximately \$1.8 billion will go to education from non-Proposition 98 general fund resources starting in 2025-26.
  - While this action prevents additional reductions in education funding relating to the decrease in the 22-23 minimum guarantee from when the 2023-24 state budget was enacted last June, it reduces the calculation of the Proposition 98 minimum guarantee going forward since the maneuver does not recognize the \$8.8 billion shortfall.
  - The estimated impact on education funding is approximately \$12-14 billion for 2023-24 and 2024-25, and further negatively impacts total funding for education funding in subsequent years.
  - Please note that this provision was modified on May 27<sup>th</sup> relating to an agreement between the Governor and the California Teachers Association (CTA), which suspends Proposition 98 and adds a maintenance factor that will be paid back in the future. While the agreement maintains the State’s Proposition 98 minimum guarantee, it does increase the possibility of cash deferrals and/or funding/program reductions.

However, the Governor does propose the following one-time education reductions in order to balance the budget:

- Reducing \$485 million of one-time, unspent Learning-Aligned Employment Program funds.
- Eliminating \$375 million of one-time support for the School Facilities Aid Program.
  - The amount is zero after the Governor’s early budget action reduced it by \$500 million.
- Reducing \$550 million supporting the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program facilities, since these needs could be included in the next statewide school facilities bond.
- Reducing \$60.2 million of one-time support for the Golden State Teacher Grant Program.
- Eliminating the planned general fund investments of \$47.9 million in 2025-26 and \$97.9 million on-going starting in 2026-27 for preschool inclusivity, which would have required state preschools to serve at least 10% of students with disabilities by 2026-27.

- Utilizing unused funds from Inclusive Early Education Expansion Program Grant and other programs to increase the Green School Bus Grant Program by \$395 million for 2024-25. A corresponding decrease would occur for the subsequent year budget commitments.

**Local Control Funding Formula Factors**

The Governor’s Budget includes a 1.07% COLA to the LCFF for 2024-25, a small increase from the Governor’s Budget Proposal 0.76% COLA in January. To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA) which suspends Proposition 98 and adds a maintenance factor that will be paid back in the future. The agreement maintains the State’s Proposition 98 minimum guarantee; however, it does increase the possibility of cash deferrals and/or funding program reductions.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years’ average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA.

	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>LCFF COLA at 2023-24 State Enacted Budget (1st Interim)</b>	3.94%	3.29%	3.29%
<b>LCFF COLA at 2024-25 Governor’s Budget Proposal (2nd Interim)</b>	0.76%	2.73%	3.11%
<b>LCFF COLA at 2024-25 Governor’s May Revision Budget Update (Proposed Budget)</b>	<b>1.07%</b>	<b>2.93%</b>	<b>3.08%</b>

## Summary of the 2024-25 Governor's Budget Proposals

Except for applying COLA to eligible programs, there are no funding changes from what was proposed in January relating to the following programs:

- Expanded Learning Opportunities Program
- Universal Transitional Kindergarten
- Universal Meals
- California Community Schools Partnership Program
- Home-to-School Transportation
- Special Education

Maintains the Attendance Recovery Program from the Governor's January Budget that would enable LEAs to recover average daily attendance lost to student absences by providing additional instructional time to offset student absences and further address learning loss. However, the Governor proposes to delay the program implementation to 2025-26 instead of 2024-25.

Maintains the revisions to the J-13A (school closure / material loss of attendance) Program Attendance Recovery Program by requiring LEAs amend its independent study plan to provide for the continuity of instruction within five calendar days (currently 10 days) of the first day of closure or material loss of attendance.

Imposes new restrictions of Learning Recovery Emergency Block Grant expenditures by requiring the expenditures be evidence-based and based on formal needs assessments beginning with 2025-26 expenditures (previously was a 2024-25 implementation year).

Revises the Arts, Music & Instructional Materials Discretionary Block Grant language requiring that funds be "available for expenditure through June 30, 2026" instead of "available for encumbrance through June 30, 2025."

Revises A-G Completion Improvement Grant language requiring that funds be "available for expenditure through June 30, 2026" instead of "available for encumbrance or expenditure through June 30, 2026."

Encumbered Expanded Learning Opportunities Program funds from 2021-22 and 2022-23 must be expended by September 30, 2024. Further, beginning with the 2023-24 allocation, LEAs will have two fiscal years to expend the funds. Lastly there is legislative intent language that states, beginning in 2025-26, school districts and charter schools will have the discretion of participating in the program.

## Transitional Kindergarten

California is underway with the multi-year rollout of Universal TK.

Age-eligibility and adult-to-student ratios are as follows:

- In **2022-23**, children are eligible for TK if they turn 5 years old between September 2nd and February 2nd; the adult-to-student ratio is 1:12, calculated on a schoolwide average, with a maximum class size of 24 students.
- In **2023-24**, children are eligible for TK if they turn 5 years old between September 2nd and April 2nd; the adult-to-student ratio is 1:12, calculated on a schoolwide average, with a maximum class size of 24 students.
- In **2024-25**, children are eligible for TK if they turn 5 years old between September 2nd and June 2nd; the adult-to-student ratio is 1:12, calculated on a schoolwide average, with a maximum class size of 24 students.
- In **2025-26**, all Districts are required to make TK available to all children who will have their 4th birthday by September 1st of the school year; the adult-to-student ratio is 1:10, calculated on a schoolwide average, with a maximum class size of 20 students.
- 

Only children who meet the age eligibility criteria generate ADA for LCFF funding. Each age eligible TK pupil generates base LCFF funding, as well as an additional TK add-on amount of \$3,044.23 per ADA in 2023-24 and \$3,077 in 2024-25, to support the smaller adult to child ratio required by law for TK classrooms.

The District allows admission to non-age eligible children, also known as early enrollment children, if there is classroom space available on a “tiered” basis. Non-age eligible children do not generate any LCFF funding until they become age eligible. Beginning in 2023-24, classrooms with early enrollment children must adhere to a 1:10 adult-to-student ratio, and maintain a maximum class size of 20 students.

In 2023-24, the District offers full day TK at Mintie White, Valencia, HA Hyde, and Radcliff, and half day TK at Amesti, Bradley, Calabasas, Hall, Mar Vista, and Starlight. In 2024-25, full day TK will expand to Amesti, Calabasas, Hall, Mar Vista and Starlight. Additionally, starting in 2024-25, full day TK will start in August instead of after the Thanksgiving Break as in the current and previous year. In 2025-26, the District will continue the expansion of full day TK to Bradley, Landmark, MacQuiddy, and WCSA.

## General Fund (Combined Funds 01 & 06)

The General Fund is comprised of Fund 01 and Fund 06, which combine to create the District's chief operating fund. These funds account for all ordinary operations for TK-12 education. The General Fund is made up of unrestricted and restricted revenues.

**Unrestricted revenues** are those funds whose uses are not subject to specific constraints, and are the sole source of dollars to pay for the general education program, and regular ongoing centralized services and operating expenses.

The largest source of unrestricted revenues for school districts are **Local Control Funding Formula (LCFF)** dollars, which are made up of a combination of local property taxes and state aid to meet the minimum Proposition 98 guarantee. This is the "bread and butter" of school funding and funds most of the ongoing general operating expenses for TK-12 education. In 2023-24, PVUSD received approximately 96% of its total unrestricted General Fund dollars through LCFF funding.

The LCFF funding model enacted in 2013-24 established uniform base funding by grade span per Average Daily Attendance (ADA). Every student generates ADA for each day that they attend school. Each student can generate a maximum of 1.0 ADA in a school year (with perfect attendance). Additionally, students who are English Learners, foster youth, or those who qualify for free-or-reduced meals (FRPM) are eligible to receive additional funding called **Supplemental Add-On Grants** for the purpose of providing increased and improved services, as compared to the services provided to all students through the base general education program. Since PVUSD also has a district-wide unduplicated pupil percentage (UPP) that is greater than 55%, with all the school sites in the south county meeting the UPP threshold, the district receives **Concentration Add-On Grants** as well. Concentration dollars need to be principally directed at schools with greater than 55% UPP.

The intent of the increased or improved services requirement is to identify and address the needs of unduplicated students in order to improve outcomes and student achievement. English Learners, foster youth, and students who qualify for free-or-reduced meals are referred to as unduplicated students because a student may fall into more than one of the groups; however, is only counted once for purposes of generating the add-on grants.

The district engaged in a year-long process with students, parents, teachers, classified staff, leadership, PVFT, CSEA, and community partners to develop the **2024-25 Local Control Accountability Plan (LCAP)**, the primary strategic plan that focuses on improving and increasing services, and providing an equitable education, for our English Learners, foster youth, and socio-economically disadvantaged students.

The district’s LCFF revenues are funded on the greater of prior year, current year, or the average of the three most recent prior years’ ADA (Funded ADA), while our charters in Fund 09 are only funded on the current year ADA (Actual ADA). The rolling three year ADA average was recently enacted by the state to mitigate the state-wide impacts of declining enrollment. The district was provided some protection from the ‘ADA Cliff’ due to the rolling three year average; however, the district will no longer have the higher ADA years from pre-COVID to provide a cushion in the multi-year projection.

**2023-24 LCFF Funding Levels per ADA**

<b>Grade Span</b>	<b>TK-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
2023-24 LCFF Base Grant per ADA	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adj	\$1,032			\$312
20% Supplemental Add-On Grant per ADA	\$2,190	\$2,014	\$2,073	\$2,465
65% Concentration Add-On Grant per ADA	\$7,118	\$6,545	\$6,739	\$8,013

**2024-25 Proposed LCFF Funding Levels per ADA as of the Governor’s May Revision**

<b>Grade Span</b>	<b>TK-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
2024-25 LCFF Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adj	\$1,043			\$316
20% Supplemental Add-On Grant per ADA	\$2,214	\$2,035	\$2,096	\$2,492
65% Concentration Add-On Grant per ADA	\$7,194	\$6,615	\$6,811	\$8,099

**Restricted revenues** are funds received from sources that are legally restricted, or that are restricted by the donor to specific purposes. The determination of whether a funding source is considered unrestricted or restricted is made by the California Department of Education (CDE) and/or set by Generally Accepted Accounting Principles (GAAP).

The majority of our General Fund restricted revenues are grants. Grants are tied to specific allowable uses and conditions, and for a specific period of time, as a condition of applying for and receiving the grant funds. The district is continuously engaged in reviewing and analyzing resource management any time new funding is secured to ensure that the restricted dollars are being utilized properly.

PVUSD has many program areas that are funded either entirely, or almost entirely, from restricted categorical funding or grants in the General Fund. These programs include Career Technical Education (CTE), Expanded Learning (breakfast club, afterschool, intersession, and summer school programming), Migrant Seasonal Head Start (MSHS), Migrant Education, and more.

Oftentimes, we get the great question, “Why can’t you move unrestricted expenses to the larger restricted fund balance?” The answer is that the majority of unrestricted expenses do not fit within the allowable use requirements of the restricted grants. One very common requirement of federal and state grants are that the grants are meant to support “supplemental” supports and services, which means above and beyond what the district provides as its base general education program and/or above and beyond what the district is currently already doing. Therefore, the district is unable to move expenses tied to its base general education program (including salaries for general education teachers, centralized services, general operating costs such as utilities/maintenance, etc) into those restricted grants.

## Loss of One-Time Pandemic Funding

As schools in California grappled with the extreme challenges of COVID-19, and then the subsequent learning loss, as well as the socio-emotional and mental health impacts to our students and staff, the Federal and State governments provided unprecedented levels of one-time funding to assist schools.

Since 2019-20, across multiple pieces of legislation such as the CARES Act, CRRSA Act, American Rescue Plan Act, Senate Bill 117, and Assembly Bill 86 to name a few, PVUSD received upwards of \$100M in **Elementary and Secondary School Emergency Relief (ESSER)**, Learning Loss Mitigation (LLM), COVID LEA Response, In-Person Instruction (IPI), and Expanded Learning Opportunities Grant (ELO-G) one-time dollars.

Through input from the school community, educational partners, the Board, and administration, these funds were utilized for the purposes of purchasing PPE/cleaning supplies, completing an overhaul of site HVAC systems to improve air quality, providing Instructional Aides at the elementary sites, hiring counselors and mental health clinicians, expanding academic programs and enrichment opportunities, establishing partnerships with community organizations for the benefit of student learning and wellness, extending learning time, creating a Family Engagement and Wellness Center, providing additional campus safety, continuing Virtual Academy through the pandemic, purchasing Chromebooks for every student, providing hotspots for distance learning, providing negotiated one-time off salary stipends to certificated and classified staff, providing retention stipends, and dozens of facility upgrades and repairs to name just a handful of student-centered initiatives made possible by these one-time dollars.

Remaining ESSER funds are earmarked to complete the Board and CDE approved capital improvement projects across the district. These funds must be fully obligated by September 2024. Updates will be provided at Unaudited Actuals, on whether any capital projects needed to be moved into the 24-25 budget for completion over the summer.

Thankfully with the introduction of additional one-time block grants, the District will continue to provide many of these additional supports through 2025-26. However, it is highly recommended that the District continue to carefully monitor resource allocation to ensure that these additional supports can continue to be supported by grants and one-time dollars. Once the grants and one-time dollars are fully expended, the District will need to determine if these costs can be absorbed by the unrestricted General Fund.

### Status of Staffing from One-Time Pandemic Funds at 2024-25 Proposed Budget

	<b>One-Time ELO-Grant</b> (fully expended)	<b>One-Time ESSER</b> (will be fully expended by Sept 2024)	<b>One-Time Learning Recovery Block Grant</b> (through 2027)	<b>Absorbed by unrestricted General Fund</b>
<b>Elementary Instructional Aides</b> to provide in-class supports to address learning loss (two 6 hr IA's/site)  <i>(Will be ongoing - LCAP)</i>	2021-22	2022-23		2023-24 One 6 hr IA ongoing as part of LCAP (Concentration Grant); tied to schools with 55% and over unduplicated pupil percentage
<b>Additional Intervention Teachers</b>  <i>(Will be ongoing - LCAP)</i>	2021-22			2022-23 2023-24 Ongoing for south county schools as part of LCAP (Concentration Grant); tied to schools with 55% and over unduplicated pupil percentage
<b>Additional Mental Health Clinicians</b> <i>(Actively looking for State grants to continue after 2026-27)</i>	2021-22	2022-23	2023-24 2024-25 2025-26 2026-27	
<b>Additional Socio-Emotional Counselors</b> <i>(Actively looking for State grants to continue after 2026-27)</i>	2021-22	2022-23	2023-24 2024-25 2025-26 2026-27	
<b>SRO &amp; Mental Health Clinician Pairing at Comprehensive HS</b> <i>(Will be ongoing)</i>		2022-23 2023-24		2024-25  Ongoing
<b>Additional HS Campus Supervisors</b> <i>(2023-24 is last planned year)</i>		2022-23 2023-24		
<b>Virtual Academy Secondary Program</b> <i>(Plan in place to fund through 2025-26 as remaining secondary students graduate out)</i>	2021-22 2022-23		2023-24 2024-25 2025-26	

**Status of Community Partnerships & Contracts from One-Time Pandemic Funds  
at 2024-25 Proposed Budget**

	<b>One-Time ELO-Grant</b> (fully expended)	<b>One-Time ESSER</b> (will be fully expended by Sept 2024)	<b>One-Time Learning Recovery Block Grant</b> (through 2027)	<b>One-Time A-G Grant</b> (through 2025-26)	<b>Absorbed by General Fund</b>
<b>PVPSA Contract</b> <i>(Plan in place to fund through 2025-26)</i>	2021-22 2022-23		2023-24 2024-25 2025-26		
<b>Parent Engagement and Wellness Center</b> <i>(Plan in place to fund through 2026-27)</i>	2021-22 2022-23 2023-24		2024-25 2025-26 2026-27		
<b>FoodWhat?</b> <i>(Will be ongoing - ELO-P)</i>	2021-22				2023-24 (Ongoing ELO-P)
<b>LifeLab</b> (day program & afterschool)  <i>(Plan in place to fund through 2023-24)</i>	2021-22	2022-23 2023-24 (day program)			2023-24 (afterschool by ELO-P)
<b>El Sistema</b> (25% day program & 75% afterschool)  <i>(Afterschool portion will be ELO-P ongoing)</i>	2021-22 2022-23	2023-24			Afterschool portion only (Ongoing ELO-P)
<b>Latino Youth Film Institute</b> <i>(plan in place to fund through 2025-26)</i>	2021-22		2022-23 2023-24 2024-25 2025-26		
<b>EAOP</b> <i>(plan in place to fund through 2026-27)</i>	2021-22 2022-23		2024-25 2025-26 2026-27	2023-24	

**Remaining One-Time Block Grants**

Post COVID-19, the state recognized that there were lingering impacts to student learning and wellness due to the pandemic and distance learning. Between 2021-22 through 2022-23, the state dispersed a series of one-time block grants to school districts statewide. School districts could not apply for these funds; instead the state based funding levels on either enrollment or ADA counts.

The 2024-25 Governor’s Budget Proposal did not include any new one-time block grants.

**Arts, Music and Instructional Materials Discretionary Block Grant** (One-Time Block Grant)

The 2022-23 State Budget established the Arts, Music and Instructional Materials Discretionary Block Grant. This grant was designed to provide districts with funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and the development of diverse and culturally relevant book collections.

However, the 2023-24 State Budget reduced the initial allocation by approximately (6%). The first 50% was distributed to districts in November 2022, which for the district (excluding charters) totaled \$4,879,527, and was included in the 22-23 Unaudited Actuals. The second allocation was distributed in November 2023, which for the district (excluding charters) totaled \$4,532,977. The Adopted Budget had budgeted \$1,502,000, as it was not known how much the take-back would be. At 1st Interim, the remaining \$3,030,977 amount was budgeted in revenues.

The Board approved a **4 year strategic plan (2022-23 through 2025-26)** for the Arts, Music and Instructional Materials Discretionary Block Grant on December 7, 2022. As all the revenues were received in 2022-23 and 2023-24, the amounts earmarked for the next two years will be held in the General Fund’s restricted ending fund balance.

These funds will be spent on personnel and professional development to expand Save the Music to the last remaining elementary schools, textbook adoptions for world languages, middle school mathematics, elementary science, and high school english. The Board approved plan also provides a \$250/per teacher Palace purchase order for classroom instructional materials through 2025-26, as well as school site allocations to update library collections with culturally relevant texts.

	<b>One-Time Arts, Music and Instructional Materials Block Grant</b> (through 2026)	<b>Absorbed by General Fund</b>
2.5 FTE Save the Music Teachers	2023-24 2024-25 2025-26	Ongoing starting 2026-27 as district-supported release time

### **Educator Effectiveness Block Grant** (One-Time Block Grant)

The Educator Effectiveness Block Grant is funding to provide professional learning for teachers, administrators, and paraprofessional educators to promote educator equity, quality, and effectiveness. The Board approved a **5 year strategic plan (2021-22 through 2025-26)** on December 15, 2021 for the allocation amount of \$5,626,395.

These funds are earmarked for New Teacher Project, Certificated Administrator Induction Class for PVUSD, CSUMB SLP Mentor Program for Speech and Language Pathologists, SIPPS implementation and coaching at the elementary and middle schools, K-12 MTSS Tier 1 supports, and equity assessments and training.

### **Learning Recovery Emergency Block Grant** (One-Time Block Grant)

The 2022-23 State Budget also established the Learning Recovery Emergency Block Grant to support academic learning recovery and social and emotional well-being. This one-time block grant is designated to be spent through the 2027-28 fiscal year, and as such the district has developed a **5 year strategic plan (2023-24 through 2027-28)**. The district received the full amount of \$28,320,284 in 2022-23, which was reflected in the 2022-23 Unaudited Actuals.

However, the 2023-24 State Budget reduced the funding by approximately (14%). This take-back amounted to a reduction of (\$4,053,734) for the District and was reflected at 1st Interim.

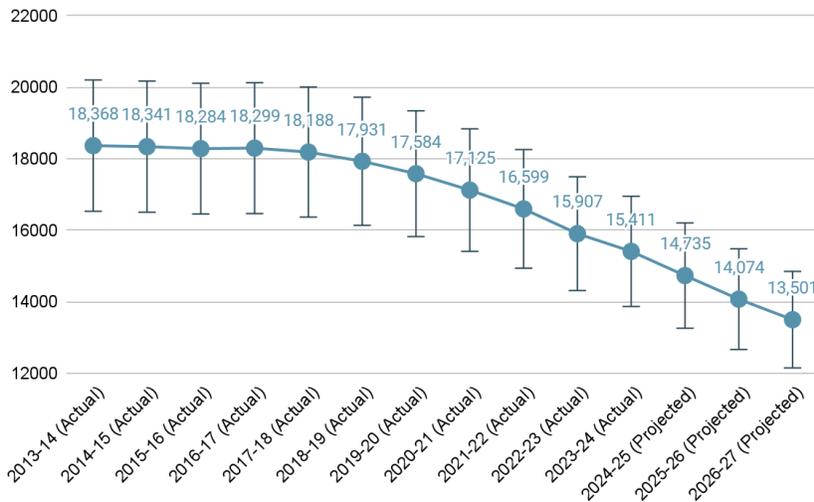
Since all revenues were received in 2022-23, the amounts earmarked for expenditure through 2027-28 will be held in the General Fund's restricted ending fund balance. These funds are earmarked for partnerships with UC Santa Cruz Early Academic Outreach Program (EAOP), Pajaro Valley Prevention & Student Assistance (PVPSA), Latino Youth Film Institute, as well as the Wellness Center. This grant will also provide the continuation of services from Socio-Emotional Counselors and Mental Health Clinicians previously funded from the one-time ESSER grants, as well as Virtual Academy.

## Enrollment and ADA Projections

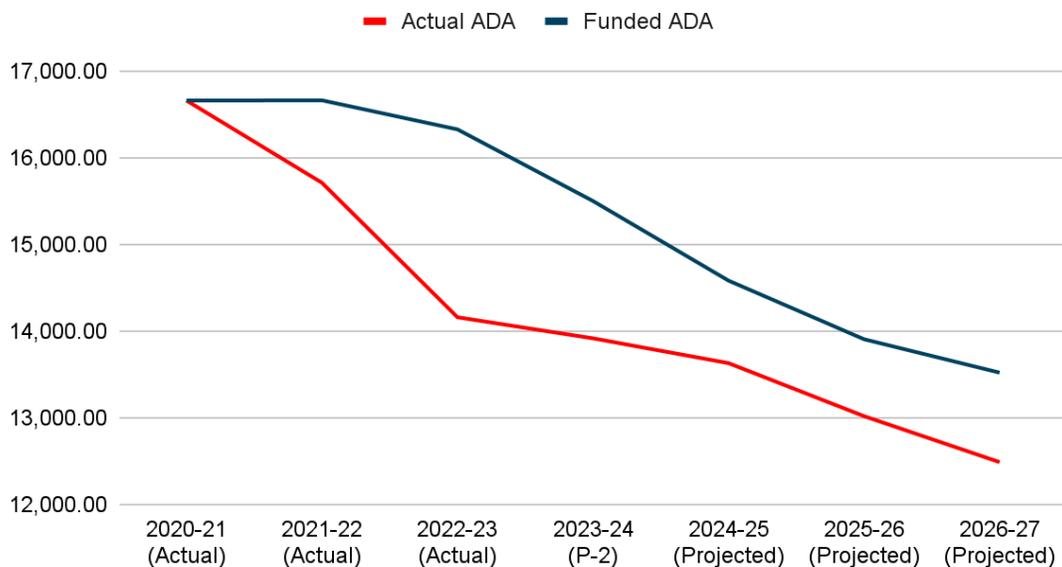
(Please see a detailed analysis in Section 2)

The District is projecting continued declining enrollment in each year of the multi-year projection. Since 2013-14 through 2023-24, the enrollment has decreased by approximately (16%) or by (2,957) students. As most of the District’s funding, including LCFF revenues and the majority of our state and federal grants, are funded based on Average Daily Attendance and/or Enrollment counts, the declining enrollment has resulted in projected deficit spending in 2024-25, 2025-26 and 2026-27.

PVUSD's Enrollment Trend



Comparison of Actual ADA vs. Funded ADA (District Only)



**Summary of Major Assumptions (District Only - Excludes Charters)**

	<b>2023-24</b> Estimated Actuals	<b>2024-25 (Year 1)</b> Proposed Budget	<b>2025-26 (Year 2)</b> Projected	<b>2026-27 (Year 3)</b> Projected
<b>Enrollment</b>	15,411	<b>14,735</b>	14,074	13,501
<b>Actual ADA</b>	13,915.94 (P-2)	<b>13,630.10</b>	13,018.86	12,488.79
<b>ADA to Enrollment Ratio</b>	90.30%	<b>92.50%</b>	92.50%	92.50%

<b>Funded ADA</b> <i>(greater of prior year, current year, or prior 3 year average)</i>	15,499.34	<b>14,581.37</b>	13,905.55	13,520.64
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<b>Statutory LCFF COLA</b>	8.22%	<b>1.07%</b>	2.93%	3.08%
<b>Realized COLA</b> <i>(due to declining enrollment)</i>	3.66%	<b>(4.60%)</b>	<b>(2.12%)</b>	0.23%

<b>LCFF Revenue</b> <i>(excluding prior year adjustment)</i>	\$236 million	<b>\$225 million</b>	\$220 million	\$221 million
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H&W Increase	10%	8%	5%	4%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.68%	<b>27.05%</b>	27.60%	28.00%
Negotiated Increases Included?	5% increase for PVFT, CSEA, management	<b>Negotiated increases have not been settled, nor budgeted</b>	Negotiated increases have not been settled, nor budgeted	Negotiated increases have not been settled, nor budgeted

## Summary of Savings from Phase I: Sustainable Budget Plan & Year-End Close Activities

The savings from Phase I of the Sustainable Budget Plan are also reflected in the 2023-24 Estimated Actuals. These Phase I savings, as outlined at 2nd Interim, mostly consist of expenditures that have been reclassified from the unrestricted General Fund to other sources of funding, as well as savings through attrition and vacancies.

Please note that these are one-time savings that will be reflected in the ending fund balance to build up the District's reserves for the upcoming years.

\$500,000	Tech expenditures reclassified to ESSER
\$600,000	M&O expenditures reclassified from RS 8150 Routine Restricted Maintenance to Fund 14 Deferred Maintenance
\$1,500,000	Portion of \$4k one-time CSEA and management stipends moved to freed up ESSER funds from construction projects finishing under bid amount
\$189,000	Reimbursement for electric school bus program
\$380,000	Reductions in materials & supplies budgets; also includes year-end close activities
\$1,900,000	Reductions in services & operating expense budgets; also includes year-end close activities

Additionally, unrestricted revenues have seen a 1.05% increase over 2nd Interim.

\$1,388,000	Additional interest booked due to highest interest rates since 2006-07. The 4Q interest average is 4.212% for 2023-24.
\$1,460,000	The anticipated \$1.6M audit penalty related to the 2022-23 unduplicated pupil counts at two sites has been reduced to \$146k.

## General Fund Ending Fund Balance

The District is projecting deficit spending in the unrestricted General Fund in 2024-25, 2025-26 and 2026-27 due to the impacts of decreased revenues from declining enrollment, as well as increasing salary costs, PERS, STRS, health and welfare costs, inflation, rising utilities, and aging infrastructure. The District will need to mindfully navigate the end of one-time funding, continued declining enrollment, and the impacts of the state’s revenue shortfall. However, the District is able to meet the required 3% minimum Reserve for Economic Uncertainty (REU) in all three budget years for a **Positive Certification** due to sufficient reserves.

The current projected rate of deficit spending is unsustainable in the long run and the district will proactively begin the process of engaging with students, parents, teachers, classified staff, bargaining units, leadership and the community to create a sustainable budget plan that prioritizes student outcomes and achievement. **Savings from Phase I of the Sustainable Budget Plan** have been reflected in the 2023-24 Estimated Actuals budget. These are one-time savings mainly realized through reclassifying technology and M&O related expenditures to other qualifying funds or restricted revenues, as well as savings from vacancies and restructuring through attrition.

<b>Unrestricted</b>	2023-24 (Estimated Actuals)	2024-25 (Proposed Budget)	2025-26 (Budget Year Two)	2026-27 (Budget Year Three)
General Fund Net Increase/Decrease to Ending Fund Balance	\$7,429,431 <i>(includes one-time savings from Phase I of Sustainable Budget Plan)</i>	(\$6,225,605)	(\$14,043,906)	(\$14,642,640)

Unlike the deficit spending in the unrestricted General Fund, the deficit spending seen in the restricted side is planned to spend down one-time COVID-19 relief and state block grant funding. Much of this one-time funding was received all in one year; however, the funds are tied to multi-year spending plans as required by the California Department of Education.

<b>Restricted</b>	2023-24 (Estimated Actuals)	2024-25 (Proposed Budget)	2025-26 (Budget Year Two)	2026-27 (Budget Year Three)
General Fund Net Increase/Decrease to Ending Fund Balance	(\$14,747,312)	(\$15,442,027)	(\$12,767,561)	(\$12,796,995)

The chart below shows the components of fund balance for the current and budget years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated Reserve for Economic Uncertainty of 3% of the General Fund outgo.

<b>Combined General Fund (Unrestricted and Restricted)</b>	2023-24 (Estimated Actuals)	2024-25 (Proposed Budget)	2025-26 (Budget Year Two)	2026-27 (Budget Year Three)
Nonspendable (Revolving Cash, Stores, Prepaids)	\$1,023,609	\$422,549	\$422,549	\$422,549
Restricted	\$45,075,752	\$29,633,725	\$16,866,165	\$4,069,170
Committed	\$9,716,943	\$16,420,523	\$10,420,523	\$10,420,523
Assigned	\$4,884,400	\$0	\$0	\$0
3% Required Reserve	\$11,236,594	\$10,436,439	\$9,955,339	\$9,975,540
Unassigned	\$29,397,583	\$22,754,013	\$15,191,207	\$528,366
<b>Total Combined General Fund Ending Balance</b>	<b>\$101,334,881</b>	<b>\$79,667,249</b>	<b>\$52,855,783</b>	<b>\$25,416,147</b>

## Reserves

The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Prop 98 provides sufficient funds to support pupil attendance growth and the stat COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's general fund assigned or unassigned fund balance may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
  - The State must notify local educational agencies when the conditions are and are no longer applicable.
  - **Based on the May Revision, the PSSSA fund balance falls below 3% in 2023-24, which would make the reserve cap not applicable for school districts in 2024-25.**

**Even though it appears that a cap on local reserves may not be applicable in 2024-25, the District is continuing to budget with the assumption that the cap is still in place until officially notified by the State.**



# Section 2

## Assumptions & Planning Factors Section

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**Multi-Year Projection (MYP) Budget  
Assumptions at 2024-25 Proposed Budget**

	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Revenue</b>	<b>Unaudited Actuals</b>	<b>Estimated Actuals</b>	<b>Proposed Budget (Year 1)</b>	<b>Projected (Year 2)</b>	<b>Projected (Year 3)</b>
<b>LCFF Factors (excludes Charters)</b>					
LCFF Revenue COLA (per SSC Dartboard)	13.26% (6.56% COLA + 6.70% Augmentation)	8.22%	1.07% Per 2024-25 May Revision	2.93% Per 2024-25 May Revision	3.08% Per 2024-25 May Revision
Enrollment	15,907	15,411 (Certified CBEDS)	14,735	14,074	13,501
ADA to Enrollment Ratio	89.01%	90.30%	92.50%	92.50%	92.50%
Unduplicated Pupil Percentage	83.83%	81.84%	81.77%	81.77%	81.77%
Actual ADA	14,158.92	13,915.94 (Certified P-2)	13,630.10	13,018.86	12,488.79
Funded ADA	16,325.04	15,499.34	14,581.37	13,905.55	13,520.64
Actualized COLA for PVUSD ***Actual increase over prior year due to declining enrollment	11.68%	3.66%	(4.60%)	(2.12%)	0.23%
<b>Revenue Sources</b>					
LCFF Revenues (less in-lieu charter transfer and PY adj)	\$2,276,171.26	\$235,915,670.00	\$225,066,974.00	\$220,290,715.00	\$220,806,991.00
Federal Revenues	Included ~\$27M in one-time federal grants including ESSER, American Rescue Plan (ARP) grants, and one-time Special Education ARP.	Includes \$27.5M in remaining ESSER dollars to complete board and CDE approved capital projects; deadline to obligate for ESSER grants is September 2024. Year-end unearned revenue removed for Title programs at Estimated Actuals.	One-time ESSER dollars removed with exception of \$1.4M in ESSER III ASES Increase for Expanded Learning. Title carryover budgeted.	No one-time federal funding included.	No one-time federal funding included.
State Revenues	Included ~\$39M in one-time state grants including the Arts, Music, and Instructional Block Grant, Learning Recovery Block Grant, UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, Kitchen Infrastructure Grant.	Includes ~\$3.4M in one-time grants including the last apportionment of the Arts, Music, and Instructional Block Grant, a new LCSSP Grant, as well as a (14%) reduction in the Learning Recovery Block Grant.	Includes one-time grants for UPK Planning & Implementation and LCSSP. Equity Multiplier funding added for qualifying schools (Renaissance, New School, VA) and Antibias Education Grant. All other one-time dollars removed.	All one-time state dollars removed.	All one-time state dollars removed.
Local Revenues	An estimated ~\$2.8M flood insurance reimbursement was booked.	\$1.3M in additional interest booked due to increased 4Q interest rates. Unspent site donation funds moved to 24-25.	New site donations are not booked until received or promised.	New site donations are not booked until received or promised.	New site donations are not booked until received or promised.
<b>Expenditures</b>					
<b>Certificated Salaries</b>					
Staffing (FTEs in <b>General Fund Only</b> ; CEMG, CERT, CES)	Total Certificated FTE (Fund 01) as of 4/30/23: 1,092.10 FTE (actuals)	Total Certificated FTE at Estimated Actuals as of 5/1/24: (Fund 01 in Object 1xxx) 1,089.50 FTE Vacancies (Incl in Total FTE): 33.10 FTE	Budgeted decrease of (10) FTE through attrition in the General Fund due to declining enrollment. At 24/25 1st Interim, 5 FTE will shift from unrestricted to restricted. 5 FTE in extra vacancies included in Proposed Budget in case actual enrollment exceeds projections used for 24/25 staffing plans. These positions will either be filled or eliminated at 24/25 1st Interim based on CBEDS.	Projecting decrease of approximately (20) FTE through attrition in the unrestricted General Fund due to declining enrollment.	Projecting decrease of approximately (20) FTE through attrition in the unrestricted General Fund due to declining enrollment.
Step & Column Costs	1% step/column	1% step/column budgeted	1% step/column budgeted	1% step/column budgeted	1% step/column budgeted

**Multi-Year Projection (MYP) Budget  
Assumptions at 2024-25 Proposed Budget**

	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Expenditures</b>	<b>Unaudited Actuals</b>	<b>Estimated Actuals</b>	<b>Proposed Budget (Year 1)</b>	<b>Projected (Year 2)</b>	<b>Projected (Year 3)</b>
Costs of Negotiated Increases	10% on-salary schedule increase and \$2,000 one-time off schedule payment for teachers, psychologists, nurses, program specialists, speech language therapists, Early Childhood Education, and Adult Education; paid on June 30, 2023 payroll and included in 22-23 actuals. Certificated management received a 4.5% increase for 21-22 and a 10% increase for 22-23; paid out on the 7/31/23 payroll and included in 23-24's budget.	PVFT received a 5% on-salary schedule increase. A 3% increase and \$4k one-time off schedule payment for ECE and AdultEd. CWA settled and costs budgeted. Cert Mgmt received a 4.5% increase for 21-22 and a 10% increase for 22-23; retroactively paid out on the 7/31/23 payroll and included in 23-24's budget. PVFT supplemental retro payments also paid out and budgeted in 23-24. A 5% "me too" for Cert Mgmt & a \$4k one-time paid on 5/31/24 payroll.	Negotiated increases have not yet been included in the budget.	Negotiated increases have not yet been included in the budget.	Negotiated increases have not yet been included in the budget.
Other Adjustments		Prop 28 Arts & Music FTE included in restricted budget in 23-24. 0.75 FTE Student Sves Coordinator moved from ESSER to unrestricted General Fund (LCAP Goal 6.1). MOU for 4 extra teacher days included in the budget in 23-24. Assistant Principals and Academic Coordinators moved into LCAP Suppl.	MOU for 4 extra teacher days included in the budget in 24-25.	MOU for 4 extra teacher days removed in 25-26; Virtual Academy FTE funded from one-time funding will end in 25-26	MOU for 4 extra teacher days removed in 25-26; Virtual Academy FTE funded from one-time funding will end in 25-26
<b>Classified Salaries</b>					
Staffing (FTEs in <b>General Fund Only</b> ; CLAS, CLCB, CLMG, CLS, CONF)	Total Classified FTE (Fund 01) as of 4/30/23: 782.60 FTE (actuals)	Total Classified FTE at Estimated Actuals as of 5/1/24 (Fund 01 in Object 2xxx) 899 FTE Vacancies (Incl in Total FTE): 77.74 FTE	Budgeted a decrease of (7) FTE through eliminating current vacancies in the General Fund to address future deficit spending, and to right-size to declining enrollment		
Step & Column Costs	1% step/column	1% step/column	1% step/column	1% step/column	1% step/column
Costs of Negotiated Increases	10% on-salary schedule increase and \$1,500 one-time off schedule payment for CSEA; paid out on June 30, 2023 payroll and included in 22-23 actuals. Classified management received a 4.5% increase for 21-22 and a 10% increase for 22-23; paid out on the 7/31/23 payroll and included in 23-24's budget.	A 5% on-salary schedule increase, and a \$4k one-time payment, budgeted for all classified, including a "me too" for unrepresented and Classified Mgmt. MOU for a 5% shift differential for bus drivers budgeted. Classified Mgmt received a 4.5% increase for 21-22 and a 10% increase for 22-23; retroactively paid out on the 7/31/23 payroll and included in 23-24's budget. CSEA supplemental retro payments paid out and budgeted in 23-24.	Negotiated increases have not yet been included in the budget.	Negotiated increases have not yet been included in the budget.	Negotiated increases have not yet been included in the budget.
Other Adjustments		General Instructional Assistants moved from one-time ESSER in 22-23 to General Fund unrestricted (LCAP/Supplemental & Concentration) in 23-24.	MOU for a 5% shift differential for bus drivers budgeted in 2024-25. MOU ends June 30, 2025 pending board approval on March 13, 2024.	Virtual Academy Secondary Program FTE funded from one-time funding will end in 25-26.	Virtual Academy Secondary Program FTE funded from one-time funding will end in 25-26.

**Multi-Year Projection (MYP) Budget  
Assumptions at 2024-25 Proposed Budget**

	2022-23	2023-24	2024-25	2025-26	2026-27
	Unaudited Actuals	Estimated Actuals	Proposed Budget (Year 1)	Projected (Year 2)	Projected (Year 3)
<b>Expenditures</b>					
<b>Employee Benefits</b>					
Statutory Benefits (Fixed)					
STRS Employer Rate (per SSC Dartboard)	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rate (per SSC Dartboard)	25.37%	26.68%	27.05%	27.60%	28.00%
Health & Welfare Benefits					
Medical	5.5% increase over PY	10% increase over PY	8% increase over PY budgeted	5% increase over PY budgeted	4% increase over PY budgeted
<b>Books and Supplies</b>					
California CPI (per SSC Dartboard)	5.69%	3.33%	3.10%	2.86%	2.87%
Textbooks/Core Curriculum Adoptions	Science Adoption - TWIG from unrestricted General Fund (LCAP)	World Language, Math, and Amplify Science Adoptions from AMIM & Restricted Lottery	No adoptions planned or budgeted; only textbook replacements	No adoptions planned or budgeted; only textbook replacements	No adoptions planned or budgeted; only textbook replacements
Other Books and Supplies		One-time flood related expenditures included in budget in unrestricted and restricted. Unspent ELO-P, Arts, Music, and Instructional Materials Block Grant, Prop 28 budgeted in restricted moved from 23-24 to 24-25 Proposed Budget.	Removed one-time flood related repair and PMS materials and furniture replacement expenditures; removed one-time ESSER expenditures.	Reduced Tech Refresh budget to \$400k (no more Endowment Funds).	Reduced Tech Refresh budget to \$400k (no more Endowment Funds). <i>Note that the multi-year board approved strategic plans for Educator Effectiveness Block Grant, Arts Music and Instructional Materials Block Grant, and A-G Grants end as of June 20, 2026. These one-time funded expenditures were removed in 2026-27 (Year 3) when the block grant fund balances are fully spent from the restricted fund balance.</i>
<b>Services &amp; Other Operating Expenses</b>					
California CPI (per SSC Dartboard)	5.69%	3.33%	3.10%	2.86%	2.87%
Services & Other Operating Expenses		One-time flood related expenditures (such as architect fees) included in budget in unrestricted and restricted.	Removed one-time flood related expenditures (such as architect fees); removed one-time ESSER expenditures. Added expenditures for new Equity Multiplier funding.		<i>Note that the multi-year board approved strategic plans for Educator Effectiveness Block Grant, Arts Music and Instructional Materials Block Grant, and A-G Grants end as of June 20, 2026. These one-time funded expenditures were removed in 2026-27 (Year 3) when the block grant fund balances are fully spent from the restricted fund balance.</i>
<b>Special Education</b>					
Unrestricted to Restricted Special Education Contribution	\$25,054,592.87	\$30,321,613.00	\$32,995,325.00	\$33,985,184.75	\$35,004,740.29
Special Education Transportation *** General Fund Unrestricted (Additional on top of Contribution)	\$5,610,307.92	\$6,168,348.00	\$6,640,981 (Estimate decreased since 2nd Interim projection due to recruitment of new bus drivers through the Training Program. This reduces need for contracting with transportation companies.	\$6,840,210.43	\$7,045,416.74

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## SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24	2024-25 <sup>1</sup>	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants <sup>2</sup>	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,077	–	–	–

\*Average daily attendance (ADA)

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

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

<sup>1</sup>Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

<sup>2</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>3</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>4</sup>The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

<sup>5</sup>California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2024-25 is final, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.

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### 2024-25 PVUSD Staffing Ratio Formulas

	ELEMENTARY SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL
<b>Principals</b>	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school
<b>Assistant Principals</b>	None	Every 700 Students =1.0 FTE	3 AP's at each comprehensive HS  * Additional AP at WHS for 700 extra students, additional special education classes, and RISE program  ** Any school over 3,000 is allowed to convert one Assistant Principal to an Associate Principal.*
<b>Academic Coordinators</b>	1.0 FTE per school		
<b>SEL Counselors</b>	1.0 FTE split between two sites		1.0 FTE at each comprehensive HS; 1.0 FTE New School
<b>School Counselors</b>		2.0 FTE per school site	
<b>Academic Counselors</b>			1.0 FTE per 350 pupils 0.5 FTE New School; 0.5 FTE Renaissance
<b>Mental Health Clinician</b>			1.0 FTE per comprehensive HS; 1.0 FTE Renaissance
<b>Other Counselors</b>			1.0 FTE Migrant Ed each comprehensive HS; 1.0 FTE Scholarship Coordinator district-wide; 1.0 FTE International Academy Counselor district-wide
<b>Teachers Contracted vs Staffed</b>	TK 20:1 K-3 24:1 23:1 4 31:1 30:1 5-6 33:1 33:1	35:1 33:1	35:1 33:1
<b>Intervention Teachers</b>	1.5 FTE Base per school; 1.0 FTE additional for schools >55% UPP		
<b>IA's</b>	Each full-day TK classroom = 0.75 FTE (6 hours); Each full-day Kinder classroom = 0.46875 FTE (3.75 hours); additional 0.75 FTE (6 hour) IA for schools >55% UPP **Note that 2024-25 is an implementation year and some school sites may have +/- FTE		
<b>Stipends</b>		1 -- Math Department Chair* 1 -- Science Department Chair* 1 -- English Department Chair* 1 -- Spec Ed Department Chair 3 -- Other Teacher Stipends** 1 -- Athletic Director 1 -- Activity Director 1 -- Flag Football 1 -- Wrestling 17 -- Coaches	1 -- Math Department Chair* 1 -- Science Department Chair* 1 -- English Department Chair* 1 -- Spec Ed Department Chair 11 -- Other Teacher Stipends** 1 -- Athletic Directors 1 -- Activities Director 1 -- Cheerleader Advisor 15 -- Head Coaches + 1 LaCrosse 27 -- Coaches 1 -- WASC during WASC year
<b>SRO</b>			1.0 FTE per comprehensive HS
<b>Campus Supervisor</b>	\$15,000 per School (Yard Duty & Crossing Guards)	1.0 FTE	1.0 FTE per 450 pupils
<b>Custodians</b>	1.0 FTE day-time; 1.0 FTE night-time	1.0 FTE day-time; 1.0 FTE night-time	Aptos 5 FTE PVHS 5 FTE WHS 7 FTE RHS 1 FTE DTI - 1 FTE
<b>Library Media Technician</b>	1.00 FTE per School	1.0 FTE per School	1.0 FTE per School
<b>Athletic Director</b>	None	0.2 FTE per School	1.0 FTE per School
<b>Activity Director</b>	None	0.2 FTE per School	1.0 FTE per School

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**FY 2024-25 - Preliminary Site Allocations (5/1/24)**

SiNo	Site	Site Discretionary			LCFF Supplemental			Title I		
		Funding Source: LCFF Base Entitlement			Funding Source: LCFF Supplemental Add-On Grant			Funding Source: Title I		
		Management Code 1300			Resource 0701; Management Code 1370				Resource 3010; Mgmt Code 4196	Resource 3010; Mgmt Code 4199
LOC#	Site	CBEDS 23/24 Enrollment	Per Pupil Amount	Allocation	CALPADS 1.17 Unduplicated Pupil Count 23/24	Per Pupil Amount	Allocation	CALPADS 1.17 Free and Reduced Meal Count 23/24	Parent Involvement Allocation	Title I Estimated Allocation
002	APTOS HIGH SCHOOL	1,316	\$ 71.00	\$93,436	618	\$ 133.69	\$82,620			
004	WATSONVILLE HIGH	2,254	\$ 71.00	\$160,034	2,110	\$ 133.69	\$282,086	2,089	\$8,298	\$365,575
005	RENAISSANCE	122	\$ 71.00	\$8,662	117	\$ 133.69	\$15,642	112	\$445	\$19,600
006	PAJARO VALLEY HIGH	1,428	\$ 71.00	\$101,388	1,186	\$ 133.69	\$158,556	1,125	\$4,469	\$196,875
007	NEW SCHOOL				39	\$ 133.69	\$5,214	39	\$155	\$6,825
010	ROLLING HILLS MIDDLE	609	\$ 71.00	\$43,239	596	\$ 133.69	\$79,679	595	\$2,364	\$104,125
011	E.A. HALL MIDDLE SCHOOL	557	\$ 71.00	\$39,547	544	\$ 133.69	\$72,727	535	\$2,125	\$93,625
012	APTOS JUNIOR HIGH	588	\$ 71.00	\$41,748	286	\$ 133.69	\$38,235			
014	LAKEVIEW MIDDLE	410	\$ 71.00	\$29,110	386	\$ 133.69	\$51,604	379	\$1,506	\$66,325
015	PAJARO MIDDLE	286	\$ 71.00	\$20,306	279	\$ 133.69	\$37,300	276	\$1,096	\$48,300
016	CESAR CHAVEZ MIDDLE	547	\$ 71.00	\$38,837	514	\$ 133.69	\$68,717	502	\$1,994	\$87,850
020	VIRTUAL ACADEMY			\$500	61	\$ 133.69	\$8,155			
028	LANDMARK ELEMENTARY	405	\$ 55.00	\$22,275	380	\$ 133.69	\$50,802	369	\$1,466	\$64,575
029	ANN SOLDI ELEMENTARY	366	\$ 55.00	\$20,130	329	\$ 133.69	\$43,984	321	\$1,275	\$56,175
030	AMESTI ELEMENTARY	424	\$ 55.00	\$23,320	408	\$ 133.69	\$54,546	394	\$1,565	\$68,950
033	BRADLEY ELEMENTARY	523	\$ 55.00	\$28,765	289	\$ 133.69	\$38,636			
034	CALABASAS ELEMENTARY	497	\$ 55.00	\$27,335	474	\$ 133.69	\$63,369	470	\$1,867	\$82,250
035	FREEDOM ELEMENTARY	499	\$ 55.00	\$27,445	475	\$ 133.69	\$63,503	460	\$1,827	\$80,500
036	H.A. HYDE ELEMENTARY	444	\$ 55.00	\$24,420	409	\$ 133.69	\$54,679	383	\$1,521	\$67,025
037	HALL DISTRICT	525	\$ 55.00	\$28,875	504	\$ 133.69	\$67,380	490	\$1,946	\$85,750
039	MAC QUIDDY	424	\$ 55.00	\$23,320	400	\$ 133.69	\$53,476	386	\$1,533	\$67,550
040	MAR VISTA ELEMENTARY	310	\$ 55.00	\$17,050	183	\$ 133.69	\$24,465			
041	MINTIE WHITE	499	\$ 55.00	\$27,445	464	\$ 133.69	\$62,032	444	\$1,764	\$77,700
042	RADCLIFF ELEMENTARY	417	\$ 55.00	\$22,935	410	\$ 133.69	\$54,813	409	\$1,625	\$71,575
043	RIO DEL MAR	408	\$ 55.00	\$22,440	99	\$ 133.69	\$13,235			
044	STARLIGHT ELEMENTARY	414	\$ 55.00	\$22,770	397	\$ 133.69	\$53,075	387	\$1,537	\$67,725
046	VALENCIA ELEMENTARY	487	\$ 55.00	\$26,785	179	\$ 133.69	\$23,931			
047	OHLONE ELEMENTARY	452	\$ 55.00	\$24,860	435	\$ 133.69	\$58,155	428	\$1,700	\$74,900
053	DUNCAN HOLBERT									
100	DIAMOND TECH							62	\$246	\$10,850
101	ALIANZA							513	\$2038	\$89,775
	District (5%)								\$2,336	
	Total	15,211		\$966,977	12,571		\$1,680,617	11,168	\$46,698	\$1,954,400

**FY 2024-25 - Preliminary Additional District Supports (5/1/24)**

SiNo	Site	K-1 Assessment	Science Materials/Materials Access (ES & MS centralized)	Library Books	Yard Duty	Full Day Kinder (Yard Duty)	Athletics: District Support	Athletics: Add'l Transportation Support	Athletics: Turf Repair	HS Graduation Support
		Funding Source: LCFF (LCAP)	Funding Source: LCFF (LCAP)	Funding Source: One-Time Arts, Music Instructional Materials Block Grant			Funding Source: LCFF Suppl (LCAP)	Funding Source: LCFF Suppl (LCAP)	Funding Source: LCFF (LCAP)	**if MS gives contrib to use HS facility, decrease district support
		Resource 0701; Mgmt Code 3130	Resource 0701; Mgmt Code 3114	Resource 6762; Mgmt Code 4202	Mgmt 1000	Mgmt 1003	Mgmt 3220	Mgmt 3221	Mgmt 3220	Resource 0701; Mgmt Code 1390
LOC#	Site	Allocation	Allocation	Allocation					TBD	
002	APTOS HIGH SCHOOL		\$10,000	\$3,500			\$78,000	\$10,000		\$7,000
004	WATSONVILLE HIGH		\$12,000	\$3,500			\$78,000	\$10,000		\$7,000
005	RENAISSANCE		\$3,000	\$1500			\$9,500			
006	PAJARO VALLEY HIGH		\$10,000	\$3,500			\$78,000	\$10,000		\$7,000
007	NEW SCHOOL		\$3,000	\$1500						
010	ROLLING HILLS MIDDLE		\$750	\$6,000			\$7,500	\$5,000		
011	E.A. HALL MIDDLE SCHOOL		\$750	\$6,000			\$7,500	\$5,000		
012	APTOS JUNIOR HIGH		\$750	\$6,000			\$7,500	\$5,000		
014	LAKEVIEW MIDDLE		\$750	\$6,000			\$7,500	\$5,000		
015	PAJARO MIDDLE		\$750	\$6,000			\$7,500	\$5,000		
016	CESAR CHAVEZ MIDDLE		\$750	\$6,000			\$7,500	\$5,000		
020	VIRTUAL ACADEMY		\$750							
028	LANDMARK ELEMENTARY	\$2,400	\$750	\$6,000	\$17,000					
029	ANN SOLDI ELEMENTARY	\$1,800	\$750	\$6,000	\$17,000	Extra 2 Hr				
030	AMESTI ELEMENTARY	\$2,700	\$750	\$6,000	\$17,000					
033	BRADLEY ELEMENTARY	\$1,950	\$750	\$6,000	\$18,500					
034	CALABASAS ELEMENTARY	\$2,700	\$750	\$6,000	\$17,000					
035	FREEDOM ELEMENTARY	\$3,000	\$750	\$6,000	\$17,000	Extra 2 Hr				
036	H.A. HYDE ELEMENTARY	\$2,700	\$750	\$6,000	\$17,000	Extra 2 Hr				
037	HALL DISTRICT	\$3,000	\$750	\$6,000	\$18,500					
039	MAC QUIDDY ELEMENTARY	\$2,700	\$750	\$6,000	\$18,500					
040	MAR VISTA ELEMENTARY	\$1,500	\$750	\$6,000	\$17,000					
041	MINTIE WHITE	\$2,700	\$750	\$6,000	\$18,500	Extra 2 Hr				
042	RADCLIFF ELEMENTARY	\$2,100	\$750	\$6,000	\$17,000	Extra 2 Hr				
043	RIO DEL MAR	\$2,100	\$750	\$6,000	\$17,000	Extra 2 Hr				
044	STARLIGHT ELEMENTARY	\$2,400	\$750	\$6,000	\$18,500					
046	VALENCIA ELEMENTARY	\$2,400	\$750	\$6,000	\$17,000	Extra 2 Hr				
047	OHLONE ELEMENTARY	\$1,800	\$750	\$6,000	\$17,000	Extra 2 Hr				
053	DUNCAN HOLBERT									
100	DIAMOND TECH									
101	ALIANZA									
	District (5%)									
	Total	\$37,950	\$55,250	\$145,500	\$279,500		\$288,500	\$60,000		\$21,000

**Total District Enrollment (not incl Charters)**

Fiscal Year	Projected @ 2024-24 Adopted Budget (LCFF Calc)	Change over Prior Year	% Change over Prior Year	Notes
13-14	18,368			
14-15	18,341	-27	-0.15%	
15-16	18,284	-57	-0.31%	
16-17	18,299	15	0.08%	
17-18	18,188	-111	-0.61%	
18-19	17,931	-257	-1.41%	
19-20	17,584	-347	-1.94%	Accelerated loss due to pandemic
20-21	17,125	-459	-2.61%	Accelerated loss due to pandemic + CZU fire
21-22	16,599	-526	-3.07%	Accelerated loss due to pandemic + wildfires
22-23	15,907	-692	-4.17%	Historic floods
23-24	15,411	-496	-3.12%	Updated with Official CBEDS @ 2nd Interim
24-25	14,735	-676	-4.39%	Projected using Blended Cohort Survival Method
25-26	14,074	-661	-4.49%	Averaged using Cohort Survival Method and data from demographer
26-27	13,501	-573	-4.07%	Averaged using Cohort Survival Method and data from demographer

**Enrollment loss from 13-14 to 23-24      -16.10%**

**KEY**

Actuals	Projected
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	23-24 2nd Interim vs. 23-24 Estimated Actuals		(Year 1)	(Year 2)	(Year 3)
	23-24 @ 2nd Interim	23-24 @ Estimated Actuals	24-25 @ Proposed Budget	25-26 @ Proposed Budget	26-27 @ Proposed Budget
Enrollment	15,411	15,411	14,735	14,074	13,501
ADA (incl NPS & CDS)	13,915.94	13,915.94	13,630.10	13,018.86	12,488.79
Ratio	91.93%	90.30%	92.50%	92.50%	92.50%
Unduplicated Pupil Count	12,612	12,612	12,049	11,508	11,040
Unduplicated Pupil Percentage (Single Year)	81.84%	81.84%	81.77%	81.77%	81.77%
Actual ADA	14,167.33	13,915.94	13,630.10	13,018.86	12,488.79
Funded ADA (Prior 3 year rolling average)	15,521.22	15,499.34	14,581.37	13,905.55	13,520.64
LCFF COLA	8.22%	8.22%	1.07%	2.93%	3.08%
Actualized COLA (due to declining enrollment and ADA)	3.79%	3.66%	-4.60%	-2.12%	0.23%
Total LCFF Revenue	\$236,213,148.00	\$235,915,670.00	\$225,066,974.00	\$220,290,715.00	\$220,806,991.00
Change Over Prior Year	\$8,323,830.00		-\$10,848,696.00	-\$4,776,259.00	\$516,276.00

**LCFF CALCULATOR**

69799	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/29/2024	Projection Date

LEA:	Pajaro Valley Unified
Projection Title:	PVUSD District 2023-24 EA & 2024-25 AB LCFF Calc v.25.1a
Created by:	Jenny Im, Director of Fiscal Services
Email:	<a href="mailto:jenny_im@pvusd.net">jenny_im@pvusd.net</a>
Phone:	

	PY3	PY2	PY1	CY	CY1	CY2
Pajaro Valley Unified (69799)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>						
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pajaro Valley Unified (69799)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>							
<b>( a ) GENERAL QUESTIONS</b>							
	Is your district required to transfer in-lieu taxes to a charter school?	YES					
	Does your district have a necessary small school?	NO					
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>							
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES
<b>( c ) PROPERTY TAXES</b>							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 83,129,882	\$ 88,751,377	\$ 80,968,878	\$ 81,778,567	\$ 82,596,352	\$ 83,422,316
B-5	Redevelopment Agency Local Revenue	\$ 2,655,547	\$ 3,182,071	\$ 2,395,348	\$ 2,395,348	\$ 2,395,348	\$ 2,395,348
	Less In-Lieu Property Tax Transfer	\$ (8,585,049)	\$ (9,214,065)	\$ (9,138,971)	\$ (9,742,223)	\$ (10,258,470)	\$ (10,618,475)
	Total Local Revenue	\$ 77,200,380	\$ 82,719,383	\$ 74,225,255	\$ 74,431,692	\$ 74,733,230	\$ 75,199,189
<b>( d ) OTHER LCFF ADJUSTMENTS</b>							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>							
A-1.2 / A-3.2	District Enrollment (second prior year)	17,584	17,125				
A-1.1 / A-3.1	District Enrollment (first prior year)	17,125	16,599				
A-1 / A-3	District Enrollment	16,599	15,907	15,411	14,735	14,074	13,501
A-2.2 / A-4.2	COE Enrollment (second prior year)	1	1				
A-2.1 / A-4.1	COE Enrollment (first prior year)	1	1				
A-2 / A-4	COE Enrollment	1	-	-			
	Total Enrollment	16,600	15,907	15,411	14,735	14,074	13,501
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	14,277	13,552				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	13,552	13,561				
B-1 / B-3	District Unduplicated Pupil Count	13,561	13,335	12,612	12,049	11,508	11,040
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	1	1				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	1	1				
B-2 / B-4	COE Unduplicated Pupil Count	1	-	-			
	Total Unduplicated Pupil Count	13,562	13,335	12,612	12,049	11,508	11,040
		3-yr rolling percentage					
	Single Year Unduplicated Pupil Percentage	81.70%	83.83%	81.84%	81.77%	81.77%	81.77%
C-1	Unduplicated Pupil Percentage (%)	80.67%	81.50%	82.45%	82.50%	81.79%	81.77%

Pajaro Valley Unified (69799)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>							
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :							
G-10	TK (Commencing in 2022-23)	-	144.80	177.96	196.68	216.68	216.68
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	4,439.21	3,980.72	4,006.37	3,963.19	3,820.36	3,730.51
	Grades 4-6	3,591.73	3,196.03	3,092.61	2,995.78	2,880.79	2,746.56
	Grades 7-8	2,375.16	2,123.68	2,105.91	2,070.99	1,901.73	1,802.38
	Grades 9-12	5,247.16	4,803.92	4,654.07	4,546.14	4,361.98	4,155.34
	TOTAL CURRENT YEAR ADA	15,653.26	14,104.35	13,858.96	13,576.10	12,964.86	12,434.79
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.09	2.02	2.20	2.29	2.29	2.29
	Grades 4-6	3.47	2.37	1.48	1.23	1.23	1.23
	Grades 7-8	1.26	1.12	3.90	3.90	3.90	3.90
	Grades 9-12	49.38	49.53	49.40	46.58	46.58	46.58
	TOTAL NPS-CDS (Annual)	55.20	55.04	56.98	54.00	54.00	54.00
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-	-	-	-
	DISTRICT TOTAL	15,708.46	14,159.39	13,915.94	13,630.10	13,018.86	12,488.79
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-
	Grades 9-12	1.13	-	-	-	-	-
	COUNTY TOTAL	1.13	-	-	-	-	-
	RATIO: District ADA-to-Enrollment	94.63%	89.01%	90.30%	92.50%	92.50%	92.50%
	RATIO: County ADA-to-Enrollment	113.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Pajaro Valley Unified (69799)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( b ) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)</b>							
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.							
1	Charter Name	Alianza					
	Charter ADA by grade span						
	Grades K-3	283.27	276.67	294.37	294.37	294.37	294.37
	Grades 4-6	201.06	192.03	188.49	188.49	188.49	188.49
	Grades 7-8	115.98	114.28	117.01	117.01	117.01	117.01
	Grades 9-12	-	-	-			
Total ADA	600.31	582.98	599.87	599.87	599.87	599.87	
2	Charter Name	DTI					
	Charter ADA by grade span						
	Grades K-3						
	Grades 4-6						
	Grades 7-8						
	Grades 9-12	65.22	73.26	76.74	76.74	76.74	76.74
Total ADA	65.22	73.26	76.74	76.74	76.74	76.74	
3	Charter Name	Linscott					
	Charter ADA by grade span						
	Grades K-3	103.29	101.98	102.19	102.19	102.19	102.19
	Grades 4-6	85.99	84.92	85.01	85.01	85.01	85.01
	Grades 7-8	49.99	56.67	56.88	56.88	56.88	56.88
	Grades 9-12						
Total ADA	239.27	243.57	244.08	244.08	244.08	244.08	
4	Charter Name	PCCS					
	Charter ADA by grade span						
	Grades K-3	22.51	16.94	25.04	25.04	25.04	25.04
	Grades 4-6	18.90	19.77	13.85	13.85	13.85	13.85
	Grades 7-8	22.35	16.85	18.66	18.66	18.66	18.66
	Grades 9-12	112.82	115.32	131.23	131.23	131.23	131.23
Total ADA	176.58	168.88	188.78	188.78	188.78	188.78	

Pajaro Valley Unified (69799)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
5	Charter Name	WCSA					
	Charter ADA by grade span						
	Grades K-3	152.42	148.33	157.14	157.14	157.14	157.14
	Grades 4-6	127.03	120.17	138.78	138.78	138.78	138.78
	Grades 7-8	76.49	82.52	88.37	88.37	88.37	88.37
	Grades 9-12						
	Total ADA	355.94	351.02	384.29	384.29	384.29	384.29
6	Charter Name	Ceiba					
	Charter ADA by grade span						
	Grades K-3	69.11	83.27	81.38	81.38	81.38	81.38
	Grades 4-6	149.83	143.03	164.13	164.13	164.13	164.13
	Grades 7-8	262.44	245.23	232.72	232.72	232.72	232.72
	Grades 9-12						
	Total ADA	481.38	471.53	478.23	478.23	478.23	478.23

Pajaro Valley Unified (69799) - PVUSD District 2023-24 EA & 2024-25 AB						
LCFF Calc v.25.1a						
5/29/2024						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>General Assumptions</b>						
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	16,600	15,907	15,411	14,735	14,074	13,501
Unduplicated Pupil Count (UPC)	13,562	13,335	12,612	12,049	11,508	11,040
Unduplicated Pupil Percentage (UPP)	80.67%	81.50%	82.45%	82.50%	81.79%	81.77%
Current Year LCFF Average Daily Attendance (ADA)	15,709.59	14,159.39	13,915.94	13,630.10	13,018.86	12,488.79
Funded LCFF ADA	16,660.28	16,325.51	15,499.34	14,581.37	13,905.55	13,520.64
LCFF ADA Funding Method	Prior Yr	3-PY Average				
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)						
<b>LCFF Entitlement Summary</b>						
Base Grant	\$145,060,531	\$161,229,720	\$166,038,685	\$158,178,499	\$155,303,870	\$155,542,358
Grade Span Adjustment	5,559,375	6,120,042	6,214,674	5,876,660	5,796,329	5,879,128
<i>Adjusted Base Grant</i>	\$150,619,906	\$167,349,762	\$172,253,359	\$164,055,159	\$161,100,199	\$161,421,486
Supplemental Grant	24,301,016	27,278,011	28,404,579	27,069,101	26,352,770	26,398,871
Concentration Grant	25,131,684	28,825,997	30,734,305	29,324,860	28,053,183	28,088,146
<b>Total Base, Supplemental and Concentration Grant</b>	\$200,052,606	\$223,453,770	\$231,392,243	\$220,449,120	\$215,506,152	\$215,908,503
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	1,088,877	1,088,877	1,088,877	1,088,877	1,088,877	1,088,877
Add-on: Home-to-School Transportation	2,673,110	2,673,110	2,892,840	2,923,793	3,009,460	3,102,151
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	407,322	541,710	605,184	686,226	707,460
<b>Total Allowance and Add-On Amounts</b>	\$3,761,987	\$4,169,309	\$4,523,427	\$4,617,854	\$4,784,563	\$4,898,488
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	\$203,814,593	\$227,623,079	\$235,915,670	\$225,066,974	\$220,290,715	\$220,806,991
Miscellaneous Adjustments	-	-	-	-	-	-
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	\$ 203,814,593	\$ 227,623,079	\$ 235,915,670	\$ 225,066,974	\$ 220,290,715	\$ 220,806,991
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,234	\$ 13,943	\$ 15,221	\$ 15,435	\$ 15,842	\$ 16,331
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	203,814,593	227,623,079	235,915,670	225,066,974	220,290,715	220,806,991
<b>LCFF Sources Summary</b>						
<b>Funding Source Summary</b>						
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 77,200,380	\$ 82,719,383	\$ 74,225,255	\$ 74,431,692	\$ 74,733,230	\$ 75,199,189
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 25,442,007	\$ 13,737,380	\$ 35,629,262	\$ 30,022,244	\$ 27,798,091	\$ 27,564,570
Net State Aid (excludes Additional State Aid)	\$ 101,172,206	\$ 131,166,316	\$ 126,061,153	\$ 120,613,038	\$ 117,759,394	\$ 118,043,232
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Sources</b>	\$ 203,814,593	\$ 227,623,079	\$ 235,915,670	\$ 225,066,974	\$ 220,290,715	\$ 220,806,991
<b>Funding Source by Resource-Object</b>						
State Aid (Resource Code 0000, Object Code 8011)	\$ 101,172,206	\$ 131,166,316	\$ 126,061,153	\$ 120,613,038	\$ 117,759,394	\$ 118,043,232
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 25,196,033	\$ 13,737,380	\$ 35,629,262	\$ 30,022,244	\$ 27,798,091	\$ 27,564,570
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (4,922,186)	\$ (4,134,385)	\$ 94,168	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Property Taxes (Object 8021 to 8089)	\$ 85,785,429	\$ 91,933,448	\$ 83,364,226	\$ 84,173,915	\$ 84,991,700	\$ 85,817,664
In-Lieu of Property Taxes (Object Code 8096)	(8,557,159)	(9,214,065)	(9,138,971)	(9,742,223)	(10,258,470)	(10,618,475)

Pajaro Valley Unified (69799) - PVUSD District 2023-24 EA & 2024-25 AB		5/29/2024				
LCFF Calc v.25.1a						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Entitlement and Source Reconciliation</b>						
Basic Aid/Excess Tax District Status	Non-Basic Aid					
Total LCFF Entitlement	\$ 203,814,593	\$ 227,623,079	\$ 235,915,670	\$ 225,066,974	\$ 220,290,715	\$ 220,806,991
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 203,814,593	\$ 227,623,079	\$ 235,915,670	\$ 225,066,974	\$ 220,290,715	\$ 220,806,991

Pajaro Valley Unified (69799) - PVUSD District 2023-24 EA & 2024-25 AB		5/29/2024										
LCFF Calc v.25.1a												
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27					
<b>LCAP Percentage to Increase or Improve Services Calculation</b>												
Base Grant ( <i>Excludes add-ons for TIIG &amp; Transportation</i> )	\$	150,619,906	\$	167,757,084	\$	172,795,069	\$	164,660,343	\$	161,786,425	\$	162,128,946
Supplemental and Concentration Grant funding in the LCAP year	\$	49,432,700	\$	56,104,008	\$	59,138,884	\$	56,393,961	\$	54,405,953	\$	54,487,017
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	5,799,619	\$	6,652,153	\$	7,092,531	\$	6,767,276	\$	6,473,811	\$	6,481,881
Percentage to Increase or Improve Services		32.82%		33.44%		34.22%		34.25%		33.63%		33.61%

Pajaro Valley Unified (69799) - PVUSD District 2023-24 EA & 2024-25 AB LCFF Calc v.25.1a		5/29/2024					
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>							
<b>Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$	11,867.42	\$ 13,511.39	\$ 14,710.75	\$ 14,872.63	\$ 15,239.25	\$ 15,706.79
Grades 4-6	\$	10,911.12	\$ 12,423.17	\$ 13,525.94	\$ 13,675.34	\$ 14,012.56	\$ 14,442.81
Grades 7-8	\$	11,233.87	\$ 12,791.70	\$ 13,926.25	\$ 14,079.81	\$ 14,427.26	\$ 14,869.49
Grades 9-12	\$	13,357.66	\$ 15,209.83	\$ 16,559.17	\$ 16,743.13	\$ 17,156.19	\$ 17,682.34
<b>Base Grants</b>							
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885
<b>Grade Span Adjustment</b>							
Grades TK-3	\$	842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335
<b>Supplemental Grant</b>							
		20%	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$	1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644
<b>Actual - 1.00 ADA, Local UPP as follows:</b>							
		80.67%	81.50%	82.45%	82.50%	81.79%	81.77%
Grades TK-3	\$	1,442	\$ 1,649	\$ 1,806	\$ 1,826	\$ 1,864	\$ 1,920
Grades 4-6	\$	1,325	\$ 1,517	\$ 1,660	\$ 1,679	\$ 1,714	\$ 1,766
Grades 7-8	\$	1,365	\$ 1,562	\$ 1,710	\$ 1,729	\$ 1,764	\$ 1,818
Grades 9-12	\$	1,623	\$ 1,857	\$ 2,033	\$ 2,056	\$ 2,098	\$ 2,162
<b>Concentration Grant (&gt;55% population)</b>							
		65%	65%	65%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$	5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$	6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>							
		25.6700%	26.5000%	27.4500%	27.5000%	26.7900%	26.7700%
Grades TK-3	\$	1,491	\$ 1,743	\$ 1,954	\$ 1,978	\$ 1,984	\$ 2,043
Grades 4-6	\$	1,371	\$ 1,603	\$ 1,797	\$ 1,819	\$ 1,824	\$ 1,879
Grades 7-8	\$	1,411	\$ 1,650	\$ 1,850	\$ 1,873	\$ 1,878	\$ 1,934
Grades 9-12	\$	1,678	\$ 1,962	\$ 2,199	\$ 2,227	\$ 2,233	\$ 2,300

**Pajaro Valley Unified (69799) - PVUSD District 2023-24 EA & 2024-25 AB LCFF Calc v.25.1a**

**IN-LIEU PROPERTY TAX TRANSFER**

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students

in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 83,129,882	\$ 88,751,377	\$ 80,968,878	\$ 81,778,567	\$ 82,596,352	\$ 83,422,316
District LCFF ADA	16,660.28	16,325.51	15,499.34	14,581.37	13,905.55	13,520.64
Total Charter LCFF ADA	1,918.70	1,891.24	1,971.99	1,971.99	1,971.99	1,971.99
Total LCFF ADA	18,578.98	18,216.75	17,471.33	16,553.36	15,877.54	15,492.63
Property Taxes per ADA	\$ 4,474.41	\$ 4,871.97	\$ 4,634.39	\$ 4,940.30	\$ 5,202.09	\$ 5,384.65
Funding Method:						
Property Taxes per ADA	\$ 8,585,049	\$ 9,214,065	\$ 9,138,971	\$ 9,742,223	\$ 10,258,470	\$ 10,618,475
LCFF Funding per ADA	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ 8,585,049</b>	<b>\$ 9,214,065</b>	<b>\$ 9,138,971</b>	<b>\$ 9,742,223</b>	<b>\$ 10,258,470</b>	<b>\$ 10,618,475</b>

Prior Year Basic Aid Status Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid

1	<b>Alianza</b>	<b>\$ 2,686,033</b>	<b>\$ 2,840,261</b>	<b>\$ 2,780,032</b>	<b>\$ 2,963,538</b>	<b>\$ 3,120,578</b>	<b>\$ 3,230,090</b>
	ADA	600.31	582.98	599.87	599.87	599.87	599.87
	1 In-Lieu at Property tax/ADA	\$ 2,686,033	\$ 2,840,261	\$ 2,780,032	\$ 2,963,538	\$ 3,120,578	\$ 3,230,090
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 5,163,684	\$ 5,681,073	\$ 6,334,594	\$ 6,402,381	\$ 6,589,849	\$ 6,792,902
2	<b>DTI</b>	<b>\$ 291,821</b>	<b>\$ 356,921</b>	<b>\$ 355,643</b>	<b>\$ 379,119</b>	<b>\$ 399,208</b>	<b>\$ 413,218</b>
	ADA	65.22	73.26	76.74	76.74	76.74	76.74
	1 In-Lieu at Property tax/ADA	\$ 291,821	\$ 356,921	\$ 355,643	\$ 379,119	\$ 399,208	\$ 413,218
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 655,918	\$ 834,505	\$ 945,974	\$ 956,180	\$ 984,191	\$ 1,014,503
3	<b>Linscott</b>	<b>\$ 1,070,592</b>	<b>\$ 1,186,666</b>	<b>\$ 1,131,162</b>	<b>\$ 1,205,828</b>	<b>\$ 1,269,726</b>	<b>\$ 1,314,285</b>
	ADA	239.27	243.57	244.08	244.08	244.08	244.08
	1 In-Lieu at Property tax/ADA	\$ 1,070,592	\$ 1,186,666	\$ 1,131,162	\$ 1,205,828	\$ 1,269,726	\$ 1,314,285
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 2,052,119	\$ 2,364,930	\$ 2,564,723	\$ 2,592,174	\$ 2,668,079	\$ 2,750,290
4	<b>PCCS</b>	<b>\$ 790,091</b>	<b>\$ 822,778</b>	<b>\$ 874,880</b>	<b>\$ 932,630</b>	<b>\$ 982,051</b>	<b>\$ 1,016,514</b>
	ADA	176.58	168.88	188.78	188.78	188.78	188.78
	1 In-Lieu at Property tax/ADA	\$ 790,091	\$ 822,778	\$ 874,880	\$ 932,630	\$ 982,051	\$ 1,016,514
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 1,680,057	\$ 1,830,389	\$ 2,224,789	\$ 2,248,739	\$ 2,314,607	\$ 2,385,901
5	<b>WCSA</b>	<b>\$ 1,592,621</b>	<b>\$ 1,710,159</b>	<b>\$ 1,780,950</b>	<b>\$ 1,898,508</b>	<b>\$ 1,999,111</b>	<b>\$ 2,069,267</b>
	ADA	355.94	351.02	384.29	384.29	384.29	384.29
	1 In-Lieu at Property tax/ADA	\$ 1,592,621	\$ 1,710,159	\$ 1,780,950	\$ 1,898,508	\$ 1,999,111	\$ 2,069,267
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 3,052,377	\$ 3,409,555	\$ 4,034,348	\$ 4,077,530	\$ 4,196,930	\$ 4,326,251
6	<b>Ceiba</b>	<b>\$ 2,153,891</b>	<b>\$ 2,297,280</b>	<b>\$ 2,216,304</b>	<b>\$ 2,362,600</b>	<b>\$ 2,487,796</b>	<b>\$ 2,575,101</b>
	ADA	481.38	471.53	478.23	478.23	478.23	478.23
	1 In-Lieu at Property tax/ADA	\$ 2,153,891	\$ 2,297,280	\$ 2,216,304	\$ 2,362,600	\$ 2,487,796	\$ 2,575,101
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 4,068,069	\$ 4,522,664	\$ 4,956,426	\$ 5,009,505	\$ 5,156,228	\$ 5,315,069

# Section 3

## Multi-Year Projections Section

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General Fund (01 & 06)

2024-25 Proposed Budget MYP Summary - Pajaro Valley Unified School District

# District	FY22-23 Unaudited Actuals			FY23-24 Estimated Actuals			FY24-25 Proposed Budget (Year 1)			FY25-26 Projected (Year 2)			FY26-27 Projected (Year 3)		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenue Detail</b>															
LCFF Sources	229,135,430	-	229,135,430	235,769,762	-	235,769,762	225,066,974	-	225,066,974	220,290,715	-	220,290,715	220,806,991	-	220,806,991
Federal Revenue	-	45,368,026	45,368,026	-	49,219,510	49,219,510	-	24,610,635	24,610,635	-	18,446,800	18,446,800	-	18,146,800	18,146,800
Other State Revenue	7,212,235	95,998,315	103,210,550	6,260,672	65,510,007	71,770,679	6,127,691	60,904,967	67,032,658	5,999,075	58,240,993	64,240,068	5,905,995	58,162,977	64,068,972
Other Local Revenue	3,446,311	4,216,879	7,663,189	4,308,068	4,799,008	9,107,076	1,571,352	6,563,808	8,135,160	1,510,000	545,600	2,055,600	1,510,000	545,600	2,055,600
<b>Total Revenue</b>	<b>239,793,975</b>	<b>145,583,220</b>	<b>385,377,195</b>	<b>246,338,502</b>	<b>119,528,525</b>	<b>365,867,027</b>	<b>232,766,017</b>	<b>92,079,410</b>	<b>324,845,427</b>	<b>227,799,790</b>	<b>77,233,393</b>	<b>305,033,183</b>	<b>228,222,986</b>	<b>76,855,377</b>	<b>305,078,363</b>
<b>Expenditure Detail</b>															
Certificated Salaries	79,929,379	27,401,673	107,331,052	85,788,084	25,387,796	111,175,880	86,072,472	27,528,583	113,601,055	84,783,197	27,713,869	112,497,066	83,831,029	27,991,008	111,822,036
Classified Salaries	27,423,077	25,436,916	52,859,993	30,819,078	26,656,517	57,475,595	28,464,142	26,815,932	55,280,074	28,748,783	27,084,091	55,832,875	29,036,271	27,354,932	56,391,203
Employee Benefits	60,333,933	39,735,406	100,069,339	67,138,017	44,588,375	111,726,392	71,677,508	48,290,330	119,967,838	72,986,495	49,572,719	122,559,214	74,005,122	50,715,268	124,720,390
Books & Supplies	6,765,291	7,346,634	14,111,924	4,141,619	12,103,229	16,244,848	4,546,537	18,311,948	22,858,485	4,990,919	6,694,095	11,685,014	4,705,458	4,926,153	9,631,611
Service, Other Operating	17,048,572	29,334,028	46,382,600	12,651,457	37,239,556	49,891,013	10,594,675	22,856,490	33,451,165	12,232,525	16,527,178	28,759,704	12,755,194	16,557,953	29,313,147
Capital Outlay	434,936	7,707,446	8,142,382	2,600,763	25,388,774	27,989,537	50,000	3,125,401	3,175,401	270,000	750,000	1,020,000	270,000	750,000	1,020,000
Other Outgo	(3,552,635)	3,956,800	404,165	(5,700,733)	4,625,139	(1,075,594)	(6,188,363)	4,611,967	(1,576,396)	(6,370,812)	4,736,490	(1,634,322)	(6,370,812)	4,865,323	(1,505,489)
<b>Total Expenditures</b>	<b>188,382,553</b>	<b>140,918,902</b>	<b>329,301,455</b>	<b>197,438,285</b>	<b>175,989,386</b>	<b>373,427,671</b>	<b>195,216,971</b>	<b>151,540,651</b>	<b>346,757,622</b>	<b>197,641,107</b>	<b>133,078,443</b>	<b>330,719,550</b>	<b>198,232,262</b>	<b>133,160,636</b>	<b>331,392,898</b>
<b>Excess/(Deficiency)</b>	<b>51,411,422</b>	<b>4,664,318</b>	<b>56,075,739</b>	<b>48,900,217</b>	<b>(56,460,861)</b>	<b>(7,560,644)</b>	<b>37,549,046</b>	<b>(59,461,241)</b>	<b>(21,912,195)</b>	<b>30,158,683</b>	<b>(55,845,050)</b>	<b>(25,686,367)</b>	<b>29,990,724</b>	<b>(56,305,259)</b>	<b>(26,314,535)</b>
<b>Other Financing Sources/uses</b>															
Transfers In	-	4,882,112	4,882,112	-	1,368,235	1,368,235	-	1,368,235	1,368,235	-	-	-	-	-	-
Transfers Out	8,910,495	303,269	9,213,764	1,800	-	1,800	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses	-	-	-	1,123,672	-	1,123,672	1,123,672	-	1,123,672	1,125,100	-	1,125,100	1,125,100	-	1,125,100
Contributions	(33,651,864)	33,651,864	-	(40,345,314)	40,345,314	-	(42,650,979)	42,650,979	-	(43,077,489)	43,077,489	-	(43,508,264)	43,508,264	-
<b>Total Other Sources/Uses</b>	<b>(42,562,359)</b>	<b>38,230,707</b>	<b>(4,331,652)</b>	<b>(41,470,786)</b>	<b>41,713,549</b>	<b>242,763</b>	<b>(43,774,651)</b>	<b>44,019,214</b>	<b>244,563</b>	<b>(44,202,589)</b>	<b>43,077,489</b>	<b>(1,125,100)</b>	<b>(44,633,364)</b>	<b>43,508,264</b>	<b>(1,125,100)</b>
<b>Net Inc/Dcr to Fund Balance</b>	<b>8,849,063</b>	<b>42,895,025</b>	<b>51,744,088</b>	<b>7,429,431</b>	<b>(14,747,312)</b>	<b>(7,317,881)</b>	<b>(6,225,605)</b>	<b>(15,442,027)</b>	<b>(21,667,632)</b>	<b>(14,043,906)</b>	<b>(12,767,561)</b>	<b>(26,811,467)</b>	<b>(14,642,640)</b>	<b>(12,796,995)</b>	<b>(27,439,635)</b>
<b>Beginning Balance</b>	<b>39,980,635</b>	<b>16,928,039</b>	<b>56,908,675</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>56,259,129</b>	<b>45,075,752</b>	<b>101,334,881</b>	<b>50,033,524</b>	<b>29,633,725</b>	<b>79,667,249</b>	<b>35,989,618</b>	<b>16,866,165</b>	<b>52,855,783</b>
<b>Ending Balance</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>56,259,129</b>	<b>45,075,752</b>	<b>101,334,881</b>	<b>50,033,524</b>	<b>29,633,725</b>	<b>79,667,249</b>	<b>35,989,618</b>	<b>16,866,165</b>	<b>52,855,783</b>	<b>21,346,978</b>	<b>4,069,170</b>	<b>25,416,147</b>
<b>Components of Ending Fund Balance</b>															
Non-spendable	250,000	-	250,000	250,000	-	250,000	315,000	-	315,000	315,000	-	315,000	315,000	-	315,000
Prepaid/Stores	134,191	-	134,191	773,609	-	773,609	107,549	-	107,549	107,549	-	107,549	107,549	-	107,549
Restricted	-	59,823,064	59,823,064	-	45,075,752	45,075,752	-	29,633,725	29,633,725	-	16,866,165	16,866,165	-	4,069,170	4,069,170
Committed	12,616,943	-	12,616,943	9,716,943	-	9,716,943	16,420,523	-	16,420,523	10,420,523	-	10,420,523	10,420,523	-	10,420,523
Assigned	4,884,400	-	4,884,400	4,884,400	-	4,884,400	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainty 3%	10,155,457	-	10,155,457	11,236,594	-	11,236,594	10,436,439	-	10,436,439	9,955,339	-	9,955,339	9,975,540	-	9,975,540
Unassigned / Unappropriated	20,788,708	-	20,788,708	29,397,583	-	29,397,583	22,754,013	-	22,754,013	15,191,207	-	15,191,207	528,366	-	528,366
<b>Total</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>56,259,129</b>	<b>45,075,752</b>	<b>101,334,881</b>	<b>50,033,524</b>	<b>29,633,725</b>	<b>79,667,249</b>	<b>35,989,618</b>	<b>16,866,165</b>	<b>52,855,783</b>	<b>21,346,978</b>	<b>4,069,170</b>	<b>25,416,147</b>

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PAJARO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND (01 & 06)  
FISCAL YEAR 2024-25  
2024-25 PROPOSED BUDGET

		UNRESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) Estimated Actuals vs. 2nd Interim (E)	% Change Estimated Actuals vs. 2nd Interim (F)	Comments
<b>BEGINNING UNRESTRICTED FUND BALANCE</b>		\$ 39,980,635.41	\$ 48,829,697.98	\$ 48,829,697.98	\$ 56,259,128.98			
<b>UNRESTRICTED REVENUES</b>								
<b>LCFF Revenues (Property Taxes, State Aid, EPA)</b>								
8011	LCFF State Aid	\$ 132,233,395.19	\$ 126,203,552.00	\$ 126,061,153.00	\$ 120,613,038.00	\$ (142,399.00)	-0.11%	2023-24 ADA updated to reflect P-2 ADA. District is in historically declining enrollment. The 2022-23 district CBEDS enrollment (excluding charters) was 15,907. The current 2023-24 certified CBEDS enrollment is 15,411. P-1 ADA was certified at 14,167.33 ADA with an enrollment ratio of 91.93%. The P-2 ADA has seen a larger than normal decrease and was certified at 13,915.94 ADA, with an enrollment ratio of 90.30%. Property taxes have been projected using the County Treasurer's P-2 J29 estimates. At 2nd Interim, an anticipated prior year audit adjustment of (\$1.6M) was included. At 2023-24 Estimated Actuals, the fiscal penalty has been reduced to (\$146k). The Proposed Budget's 2024-25 enrollment has been projected at 14,735 with a 92.50% enrollment ratio for a projected P-2 ADA of 13,630.10 ADA.
8012	Education Protection Account	\$ 13,642,227.00	\$ 35,134,209.00	\$ 35,629,262.00	\$ 30,022,244.00	\$ 495,053.00	1.41%	
8019	LCFF/Revenue Limit - Prior Year Adjustment	\$ 533,085.00	\$ (1,610,018.00)	\$ (145,908.00)		\$ 1,464,110.00	-90.94%	
8021	Homeowners' Exemptions	\$ 361,101.34	\$ 343,355.00	\$ 360,296.00	\$ 363,899	\$ 16,941.00	4.93%	
8041	Secured Roll Taxes	\$ 75,990,943.22	\$ 71,102,343.00	\$ 71,102,343.00	\$ 71,813,366	\$ -	0.00%	
8042	Unsecured Roll Taxes	\$ 1,518,305.79	\$ 1,309,996.00	\$ 1,694,022.00	\$ 1,710,962	\$ 384,026.00	29.32%	
8043	Prior Years' Taxes	\$ 169,975.79	\$ 147,023.00	\$ 220,751.00	\$ 222,959	\$ 73,728.00	50.15%	
8044	Supplemental Taxes	\$ 2,539,922.17	\$ 1,904,942.00	\$ 732,046.00	\$ 739,366	\$ (1,172,896.00)	-61.57%	
8045	Edu Rev Augmentation	\$ 8,090,927.40	\$ 6,923,880.00	\$ 6,807,692.00	\$ 6,875,765	\$ (116,188.00)	-1.68%	
8047	Community Redevelopment Funds	\$ 3,182,070.61	\$ 2,386,554.00	\$ 2,395,348.00	\$ 2,395,348.00	\$ 8,794.00	0.37%	
8048	Penalty & Interest; Delinquent Taxes	\$ 26,054.69	\$ -	\$ -	\$ -	\$ -		
8082	Other In-Lieu Taxes	\$ 54,147.44	\$ 40,610.00	\$ 51,728.00	\$ 52,250.00	\$ 11,118.00	27.38%	
8096	Transfers to Charters: In-lieu Property Taxes	\$ (9,206,726.00)	\$ (9,283,315.00)	\$ (9,138,971.00)	\$ (9,742,223.00)	\$ 144,344.00	-1.55%	
<b>Total LCFF Revenues</b>		\$ 229,135,429.64	\$ 234,603,131.00	\$ 235,769,762.00	\$ 225,066,974.00	\$ 1,166,631.00	0.50%	
<b>Federal Revenues - Unrestricted</b>								
818x	Special Education: All Other Federal Revenues					\$ -		
818x	Special Education (One-Time Grants)					\$ -		
8290	ESSER/ARP Grants (One-Time Grants)					\$ -		
8290	All Other Federal Revenue					\$ -		
<b>Total Federal Revenues - Unrestricted</b>		\$ -	\$ -	\$ -	\$ -	\$ -		

**Key**

One-time revenue

		UNRESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
8311	Special Education: AB602 State Revenues					\$ -		
8550	Mandated Cost Reimbursement Block Grant	\$ 671,827.00	\$ 708,055.00	\$ 708,055.00	\$ 679,722.00	\$ -	0.00%	
8590	Special Education: Other State Revenues					\$ -		
8590	Special Education (One-Time Grants)					\$ -		
8520	Kitchen Infrastructure & Training Grants (One-Time Grants)					\$ -		
8560	Unrestricted Non-Prop 20 Lottery	\$ 3,456,730.78	\$ 2,507,617.00	\$ 2,507,617.00	\$ 2,402,969.00	\$ -	0.00%	Estimated at \$177/ADA per SSC Dartboard
8560	Restricted Prop 20 Lottery					\$ -		
8590	Transportation: Home to School Reimb	\$ 3,008,918.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ -	0.00%	
8590	Extended Learning Opportunities Program (ELO-P)					\$ -		
8590	ASES Grants					\$ -		
8590	CTE and CTEIG Grants					\$ -		
8590	Tobacco Use Prevention & Prop 56 Grants					\$ -		
8590	Prop 28: Arts & Music in Schools					\$ -		
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)					\$ -		
8590	Learning Recovery Emergency Block Grant (One-Time)					\$ -		
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, CCSPP					\$ -		
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant					\$ -		
8590	Classified Summer Assistance Program					\$ -		
8590	Strs On-Behalf					\$ -		
8590	All Other State Revenue	\$ 74,758.96	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%	
	<b>Total State Revenues - Unrestricted</b>	<b>\$ 7,212,234.74</b>	<b>\$ 6,260,672.00</b>	<b>\$ 6,260,672.00</b>	<b>\$ 6,127,691.00</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Local Revenues - Unrestricted</b>								
86xx	All Local Revenue	\$ 3,446,310.51	\$ 2,920,015.00	\$ 4,308,068.00	\$ 1,571,352.00	\$ 1,388,053.00	47.54%	22-23 ~\$2.8M flood insurance reimbursement; removed this one-time revenue from 23-24; corresponding flood-related expenditures will be reflected in 23-24. Interest rates at Estimated Actual to 4.212% 4Q Average, highest averages since 06-07. In comparison, the interest rate in 22-23 was 1.79%. Interest rates in 24-25 have been projected conservatively at 22-23 levels.
	<b>Total Local Revenues - Unrestricted</b>	<b>\$ 3,446,310.51</b>	<b>\$ 2,920,015.00</b>	<b>\$ 4,308,068.00</b>	<b>\$ 1,571,352.00</b>	<b>\$ 1,388,053.00</b>	<b>47.54%</b>	
<b>TOTAL REVENUES - UNRESTRICTED</b>		<b>\$ 239,793,974.89</b>	<b>\$ 243,783,818.00</b>	<b>\$ 246,338,502.00</b>	<b>\$ 232,766,017.00</b>	<b>\$ 2,554,684.00</b>	<b>1.05%</b>	

		UNRESTRICTED - GENERAL FUND SUMMARY						
		2022-23	2023-24	2023-24	2024-2025	Variance (C-B)	% Change	
		Unaudited Actuals	2nd Interim	Estimated Actuals	Proposed Budget	EA vs. 21	EA vs. 21	Comments
		(A)	(B)	(C)	(D)	(E)	(F)	
<b>Other Financing Sources In</b>								
8919	Other Transfers In: Interfund					\$ -		
8980	Contribution: From Unrestricted to Restricted	\$ (33,651,864.03)	\$ (41,387,614.00)	\$ (40,345,314.00)	\$ (42,650,979.00)	\$ 1,042,300.00	-2.52%	In 23-24, RS 8150 Routine Repair & Maintenance expenditures reclassified to Fund 14 Deferred Maintenance as part of Phase I of the Sustainable Budget Plan as one-time savings.
8990	Contribution: From Restricted to Restr					\$ -		
<b>Total Other Financing Sources</b>		<b>\$ (33,651,864.03)</b>	<b>\$ (41,387,614.00)</b>	<b>\$ (40,345,314.00)</b>	<b>\$ (42,650,979.00)</b>	<b>\$ 1,042,300.00</b>	<b>-2.52%</b>	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$ 206,142,110.86</b>	<b>\$ 202,396,204.00</b>	<b>\$ 205,993,188.00</b>	<b>\$ 190,115,038.00</b>	<b>\$ 3,596,984.00</b>	<b>1.78%</b>	

<b>UNRESTRICTED EXPENDITURES</b>								
<b>Certificated Salaries - Unrestricted</b>								
1100	Certificated: Teachers Salary (Instructional)	\$ 61,067,346.87	\$ 61,315,983.00	\$ 61,427,816.00	\$ 62,185,065.00	\$ 111,833.00	0.18%	23-24 PVFT settled for 5%; 22-23 retro paid in 23-24; CWA increase in 23-24; Includes savings from vacancies through 5/1/24; PVFT MOU for 4 additional days included in 23-24 and 24-25 budget; Includes savings from unused sub budgets and EWR's through 5/1/24; 24-25 includes a 1% step/column; 10 FTE decrease through attrition for declining enrollment; Budget for any negotiated increases have not yet been included
1200	Certificated: Pupil Support	\$ 8,611,457.20	\$ 9,940,821.00	\$ 9,780,385.00	\$ 10,578,273.00	\$ (160,436.00)	-1.61%	Savings from vacancies through 5/1/24
1300	Certificated: Supervisor & Admin Salary	\$ 7,632,639.74	\$ 11,395,473.00	\$ 11,652,141.00	\$ 10,204,283.00	\$ 256,668.00	2.25%	Mgmt 21-22 & 22-23 retro paid out in 23-24; Savings from vacancies through 5/1/24; Shifted Assistant Principals and Academic Coordinators from Title funding into unrestricted per the LCAP; 23-24 includes 5% "me too" increase for 23-24 and \$4k 1x payment. All 1x removed from 24-25's budget
1900	Certificated: Other Salary	\$ 2,617,935.66	\$ 3,080,444.00	\$ 2,927,742.00	\$ 3,104,851.00	\$ (152,702.00)	-4.96%	22-23 PVFT Suppl retro paid in 23-24; Includes savings from vacancies and unused EWR's through 5/1/24
<b>Total Certificated Salaries - Unrestricted</b>		<b>\$ 79,929,379.47</b>	<b>\$ 85,732,721.00</b>	<b>\$ 85,788,084.00</b>	<b>\$ 86,072,472.00</b>	<b>\$ 55,363.00</b>	<b>0.06%</b>	

<b>Classified Salaries - Unrestricted</b>								
2100	Classified: Instructional Salary	\$ 1,152,012.32	\$ 2,142,459.00	\$ 2,197,089.00	\$ 1,308,747.00	\$ 54,630.00	2.55%	23-24 includes increase of 5%, as well as \$4k 1x payments; 22-23 CSEA Suppl retro paid in 23-24; savings from vacancies through 5/1/24; moved General IA's from one-time ESSER per LCAP; 24-25 removed 1x payments
2200	Classified: Pupil Support Salary	\$ 11,087,238.28	\$ 11,586,764.00	\$ 11,592,168.00	\$ 11,388,031.00	\$ 5,404.00	0.05%	Includes 23-24 CSEA increase of 5%; \$4k 1x included; savings from vacancies through 5/1/24
2300	Classified: Supervisor & Admin Salary	\$ 2,111,130.78	\$ 3,237,357.00	\$ 3,095,689.00	\$ 2,596,605.00	\$ (141,668.00)	-4.38%	Includes 5% "me too" increase for 23-24 and \$4k 1x; Mgmt 21-22 & 22-23 retro paid out in 23-24
2400	Clerical/Tech/Office Salary	\$ 9,954,080.43	\$ 10,601,270.00	\$ 10,615,686.00	\$ 10,108,484.00	\$ 14,416.00	0.14%	Includes 23-24 CSEA increases of 5%; \$4k 1x plug included; savings from vacancies through 5/1/24
2900	Classified: Other Salary	\$ 3,118,615.37	\$ 3,501,605.00	\$ 3,318,446.00	\$ 3,062,275.00	\$ (183,159.00)	-5.23%	Includes 23-24 CSEA increases of 5%; \$4k 1x plug included; savings from vacancies through 5/1/24; 22-23 CSEA Suppl retro paid in 23-24
<b>Total Classified Salaries - Unrestricted</b>		<b>\$ 27,423,077.18</b>	<b>\$ 31,069,455.00</b>	<b>\$ 30,819,078.00</b>	<b>\$ 28,464,142.00</b>	<b>\$ (250,377.00)</b>	<b>-0.81%</b>	

		UNRESTRICTED - GENERAL FUND SUMMARY						
Employee Benefits - Unrestricted		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
3100	STRS	\$ 14,007,516.57	\$ 15,279,423.00	\$ 15,145,508.00	\$ 15,804,187.00	\$ (133,915.00)	-0.88%	STRS employer rate 19.10% in 23-24 and 24-25; 23-24 savings from vacancies through 5/1/24
3200	PERS	\$ 5,839,002.16	\$ 8,108,631.00	\$ 7,026,929.00	\$ 7,775,223.00	\$ (1,081,702.00)	-13.34%	PERS employer rate 26.68% in 23-24 and 27.05% in 24-25; Savings from vacancies through 5/1/24; Moved Management retro + 1x retirement costs to ESSER and adjusted to actuals at Estimated Actuals
3300	OASDI/Medicare	\$ 3,324,787.44	\$ 3,650,671.00	\$ 3,726,862.00	\$ 3,692,269.00	\$ 76,191.00	2.09%	
3400	Health & Welfare	\$ 31,378,227.40	\$ 35,698,985.00	\$ 35,375,863.00	\$ 38,781,286.00	\$ (323,122.00)	-0.91%	10% increase in 23-24; 8% projected increase budgeted in 24-25; Savings from vacancies through 5/1/24
3500	State Unemployment Insurance	\$ 580,229.71	\$ 58,718.00	\$ 90,302.00	\$ 57,653.00	\$ 31,584.00	53.79%	The rate decreased from 0.50% in 22-23 to 0.05% in 23-24 and 24-25
3600	Workers Comp	\$ 2,945,972.07	\$ 3,176,030.00	\$ 3,177,608.00	\$ 3,115,961.00	\$ 1,578.00	0.05%	
3700	Retiree Benefits	\$ 1,562,309.25	\$ 1,685,028.00	\$ 1,754,230.00	\$ 1,636,519.00	\$ 69,202.00	4.11%	
3900	Cash In Lieu/Other	\$ 695,888.10	\$ 846,454.00	\$ 840,715.00	\$ 814,410.00	\$ (5,739.00)	-0.68%	
<b>Total Employee Benefits - Unrestricted</b>		<b>\$ 60,333,932.70</b>	<b>\$ 68,503,940.00</b>	<b>\$ 67,138,017.00</b>	<b>\$ 71,677,508.00</b>	<b>\$ (1,365,923.00)</b>	<b>-1.99%</b>	
Materials & Supplies - Unrestricted								
4100	Approved Textbooks & Core Curriculum	\$ 3,259,941.58	\$ 111,743.00	\$ 111,031.00	\$ 107,020.00	\$ (712.00)	-0.64%	Moved curriculum adoption to Restricted Lottery in 23-24; No major adoptions planned in 24-25
4200	Books & Other Reference Materials	\$ 100,637.44	\$ 55,858.00	\$ 39,395.00	\$ 11,291.00	\$ (16,463.00)	-29.47%	Adjusted to actuals at Estimated Actuals; 24-25 budgeted in one-time funding
4300	Materials & Supplies	\$ 2,818,745.37	\$ 3,335,097.00	\$ 3,029,644.00	\$ 3,879,952.00	\$ (305,453.00)	-9.16%	Increased at 1st Interim for flood-related expenditures (off-set by flood insurance reimbursement in 22-23); Estimated Actuals adjusted to actuals as site and department budgets start preparing for end of the school year
4400	Non-Capitalized Furniture & Equipment	\$ 585,966.38	\$ 1,020,830.00	\$ 961,549.00	\$ 548,274.00	\$ (59,281.00)	-5.81%	Increased at 1st Interim for flood-related expenditures at PMS (off-set by flood insurance reimbursement in 22-23); These one-time expenditures removed in 24-25
<b>Total Materials &amp; Supplies - Unrestricted</b>		<b>\$ 6,765,290.77</b>	<b>\$ 4,523,528.00</b>	<b>\$ 4,141,619.00</b>	<b>\$ 4,546,537.00</b>	<b>\$ (381,909.00)</b>	<b>-8.44%</b>	
Services & Other Operating Expenses - Unrestricted								
5100	Subagreements For Services	\$ 1,118,271.12	\$ 629,937.00	\$ 634,105.00		\$ 4,168.00	0.66%	Speech & Language Services offset to SLP vacancies; 24-25 budget at zero as all vacancies included in salaries
5200	Travel & Conferences & Mileage	\$ 218,930.19	\$ 301,784.00	\$ 249,659.00	\$ 246,184.00	\$ (52,125.00)	-17.27%	Includes professional development for SIPPS, PBIS, CASBO, Safe Schools, Summer Institute, etc. Also includes employee mileage reimbursements for school business; 23-24 adjusted to actual expenditures as sites and departments prepare for year-end close
5300	Dues & Memberships	\$ 66,789.28	\$ 160,440.00	\$ 72,296.00	\$ 66,542.00	\$ (88,144.00)	-54.94%	Dues & memberships to professional organizations
5400	Insurance	\$ 1,902,225.60	\$ 2,000,000.00	\$ 1,698,901.00	\$ 1,698,901.00	\$ (301,099.00)	-15.05%	
5500	Operations & Housekeeping Svcs (Utilities)	\$ 5,248,027.23	\$ 5,453,670.00	\$ 5,474,670.00	\$ 5,091,850.00	\$ 21,000.00	0.39%	Includes utilities (PGE, garbage, sewer, water, laundry, etc); 24-25 reflects estimated savings from Climatec solar projects at the District Office
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 545,639.01	\$ 655,757.00	\$ 615,920.00	\$ 1,022,080.00	\$ (39,837.00)	-6.07%	Includes leases for copiers, solar, security cameras, portable facilities, repair of vehicles, instruments, HVAC, etc)

UNRESTRICTED - GENERAL FUND SUMMARY								
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
5700	Direct Cost Transfers	\$ (4,588,567.29)	\$ (5,045,817.00)	\$ (5,857,821.00)	\$ (5,851,950.00)	\$ (812,004.00)	16.09%	Costs for certain services for restricted programs are incurred/pooled in unrestricted and then transferred on a per-unit, work order, or fee basis (ex. Field trips, mail metering, photocopying, rent, facility use, etc)
5800	Prof/Consult Serv & Operate	\$ 464,964.82	\$ 559,739.00	\$ 616,363.00	\$ 471,623.00	\$ 56,624.00	10.12%	Includes school site services (graduations, event DJ's), mailings, TB testing, printing services, document storage, legal ads, water service, graphic design, etc
5801	Legal Cost	\$ 264,575.32	\$ 475,000.00	\$ 320,000.00	\$ 475,000.00	\$ (155,000.00)	-32.63%	
5802	WASC Accreditation	\$ 6,463.76	\$ 10,572.00	\$ 9,062.00	\$ 6,770.00	\$ (1,510.00)	-14.28%	
5804	Technology Services/Licenses	\$ 3,602,914.65	\$ 3,173,201.00	\$ 3,032,698.00	\$ 3,220,333.00	\$ (140,503.00)	-4.43%	Includes annual fees and licenses for BoardDocs, PowerSchool, SFE Absence Management System (also used for substitutes), EduPoint-Synergy (student information system), recruitment and advertising, Google Government, multi-factor authentication systems, Learning A-Z License, Heggerty Professional Development, Newsela and MyOn readers for students, coding programs for students, medical testing systems, document tracking systems, DIBELS, MAP Accelerator, Flex Point, Virtual Academy Schoology, Mystery Science, Science Gizmos, etc
5807	Elections	\$ 38,080.67	\$ 14,886.00	\$ -	\$ 27,000.00	\$ (14,886.00)	-100.00%	
5808	Consultants	\$ 215,476.04	\$ 172,000.00	\$ 153,245.00	\$ 150,860.00	\$ (18,755.00)	-10.90%	Includes consultants for ERATE, Arbitrator Sports, referees, and season memberships with Peninsula Sports/CIF Central Coast Sports (school site athletics)
5809	Audit Cost	\$ 72,280.00	\$ 72,280.00	\$ 68,000.00	\$ 68,000.00	\$ (4,280.00)	-5.92%	Independent auditor expense
5810	Employee Health Exams	\$ 14,679.00	\$ 12,280.00	\$ 6,200.00	\$ 3,100.00	\$ (6,080.00)	-49.51%	
5811	Fingerprinting	\$ 91,104.50	\$ 88,195.00	\$ 14,159.00	\$ 15,575.00	\$ (74,036.00)	-83.95%	
5812	Advertisement/Recruitment	\$ 119,221.78	\$ 60,335.00	\$ 50,623.00	\$ 112,458.00	\$ (9,712.00)	-16.10%	
5813	Outside Health Svcs Contract	\$ 298,184.50	\$ 125,000.00	\$ 143,414.00		\$ 18,414.00	14.73%	Speech & Language Services
5814	Field Trip / Reimbursement	\$ 60,955.56	\$ 75,219.00	\$ 61,180.00	\$ 16,290.00	\$ (14,039.00)	-18.66%	
5840	Outside Contracts	\$ 6,399,137.78	\$ 4,573,095.00	\$ 4,233,548.00	\$ 2,802,300.00	\$ (339,547.00)	-7.42%	Includes Leadership Associates, CSBA, School Facilities Consulting, Central Coast K-16 Collaborative, OPEB actuarial services, bond voter survey, annual JPA membership fees, Keenan inspections & trainings, flood-related services (flood asphalt, erosion, electrical, fencing, floor, wall repair), student testing with College Board, ALICE Student Training, First Alarm, CTE PD, El Sistema, bus servicing, Community Television to live-stream board meetings, SSC, Language Line translation services, Turnaround Arts strategic arts planning, charter bus services for field trips and athletics, etc.

		UNRESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
5840	Non-Public Schools					\$ -		
5841	Non-Public Agencies					\$ -		
5850	Assessments, Judgements, Fees	\$ 187,240.89	\$ 128,565.00	\$ 134,206.00	\$ 82,073.00	\$ 5,641.00	4.39%	Levee flood fees, Monterey County transfer of property taxes, etc
5870	Outside Catering Services-Dist	\$ 110,651.05	\$ 150,022.00	\$ 150,383.00	\$ 106,971.00	\$ 361.00	0.24%	Prepared food for parent engagement meetings (ex. Back to School/Open House events, DELAC, Annual Parent Conference, parent workshops), site council meetings, school site and department staff meetings/professional development from site/department discretionary allocations, student incentives (etc. pizza rewards), SBC Day, etc
5871	STRS P&I (Penalties/Interest)	\$ 3,897.52		\$ 11,315.00		\$ 11,315.00	cannot divide by zero	
5899	Administration Costs	\$ 112,385.95	\$ 155,000.00	\$ 153,593.00	\$ 153,593.00	\$ (1,407.00)	-0.91%	Keenan & Associates fees for Workers Comp and Property & Casualty administration
59xx	Communications	\$ 475,043.16	\$ 622,462.00	\$ 605,738.00	\$ 609,122.00	\$ (16,724.00)	-2.69%	AT&T phone service, postage, UPS, FedEx, USPS, mailings, cell phone stipends for staff
	<b>Total Services &amp; Other Operating Exp Unrestricted</b>	<b>\$ 17,048,572.09</b>	<b>\$ 14,623,622.00</b>	<b>\$ 12,651,457.00</b>	<b>\$ 10,594,675.00</b>	<b>\$ (1,972,165.00)</b>	<b>-13.49%</b>	
<b>Capital Outlay - Unrestricted</b>								
6200	Buildings & Improvement of Buildings	\$ 412,351.56	\$ 2,285,987.00	\$ 2,283,487.00		\$ (2,500.00)	-0.11%	Includes \$1M for flood-related architect fees for PMS and \$1.3M for Climatecc (GF's portion of Phase 2); removed these one-time expenditures in 24-24
6400	Equipment	\$ 22,584.51	\$ 506,200.00	\$ 317,276.00	\$ 50,000.00	\$ (188,924.00)	-37.32%	Decreased for bus replacement program reimbursement
	<b>Total Capital Outlay - Unrestricted</b>	<b>\$ 434,936.07</b>	<b>\$ 2,792,187.00</b>	<b>\$ 2,600,763.00</b>	<b>\$ 50,000.00</b>	<b>\$ (191,424.00)</b>	<b>-6.86%</b>	
<b>Other Outgo Out - Unrestricted</b>								
7100	Other Outgo	\$ 76,279.00	\$ 76,279.00	\$ 76,279.00		\$ -	0.00%	
7200	Interagency Transfer Out (Pass-Through)	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00		\$ -	0.00%	
7300	Transfers of Indirect Costs	\$ (5,022,334.63)	\$ (6,370,812.00)	\$ (5,927,012.00)	\$ (6,188,363.00)	\$ 443,800.00	-6.97%	
	<b>Total Indirect/Direct Costs - Unrestricted</b>	<b>\$ (4,796,055.63)</b>	<b>\$ (6,144,533.00)</b>	<b>\$ (5,700,733.00)</b>	<b>\$ (6,188,363.00)</b>	<b>\$ 443,800.00</b>	<b>-7.22%</b>	
	<b>TOTAL EXPENDITURES - UNRESTRICTED</b>	<b>\$ 187,139,132.65</b>	<b>\$ 201,100,920.00</b>	<b>\$ 197,438,285.00</b>	<b>\$ 195,216,971.00</b>	<b>\$ (3,662,635.00)</b>	<b>-1.82%</b>	
<b>Other Financing Uses Out</b>								
7400	Debt Service	\$ 1,243,420.64	\$ 1,125,100.00	\$ 1,123,672.00	\$ 1,123,672.00	\$ (1,428.00)	-0.13%	
7600	Interfund Transfers Out	\$ 8,910,495.00	\$ 1,800.00	\$ 1,800.00		\$ -	0.00%	22-23 had one-time transfer to Fund 14 Deferred Maint
	<b>Total Financing Uses - Unrestricted</b>	<b>\$ 10,153,915.64</b>	<b>\$ 1,126,900.00</b>	<b>\$ 1,125,472.00</b>	<b>\$ 1,123,672.00</b>	<b>\$ (1,428.00)</b>	<b>-0.13%</b>	
	<b>TOTAL EXPENDITURES &amp; OTHER USES - UNRESTRICTED</b>	<b>\$ 197,293,048.29</b>	<b>\$ 202,227,820.00</b>	<b>\$ 198,563,757.00</b>	<b>\$ 196,340,643.00</b>	<b>\$ (3,664,063.00)</b>	<b>-1.81%</b>	
	<b>EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED</b>	<b>\$ 8,849,062.57</b>	<b>\$ 168,384.00</b>	<b>\$ 7,429,431.00</b>	<b>\$ (6,225,605.00)</b>	<b>\$ 7,261,047.00</b>	<b>4312.20%</b>	

UNRESTRICTED - GENERAL FUND SUMMARY							
Components of Ending Fund Balance - Unrestricted	2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
Nonsependable					\$ -		
Revolving Cash	\$ 250,000.00	\$ 315,000.00	\$ 250,000.00	\$ 315,000.00	\$ (65,000.00)	-20.63%	
Stores Inventory	\$ 107,146.35	\$ 107,549.00	\$ 69,983.77	\$ 107,549.00	\$ (37,565.23)	-34.93%	
Prepaid Items	\$ 27,044.31		\$ 703,625.00		\$ 703,625.00	cannot divide by zero	
All Others					\$ -		
					\$ -		
<u>Restricted</u>					\$ -		
ELO-P					\$ -		
Literary Coaches & Reading Specialist Grant					\$ -		
Educator Effectiveness Block Grant					\$ -		
Restricted Prop 20 Lottery					\$ -		
Community Schools CCSPP Plan Grant					\$ -		
Arts, Music, Instructional Materials Block Grant					\$ -		
KIT Grants					\$ -		
Classified School Employee PD Block Grant					\$ -		
SB117 COVID PPE & Cleaning Grant					\$ -		
A-G Access Grant					\$ -		
A-G Learning Loss Mitigation Grant					\$ -		
Learning Recovery Emergency Block Grant					\$ -		
Other State/Local Grants					\$ -		
Fund 06 (Rollup Fund) GO Bond					\$ -		
					\$ -		
<u>Committed</u>					\$ -		
Board Resolution #16-17-45 (Additional reserve committed by Board in 2016-17)	\$ 6,824,943.00	\$ 6,824,943.00	\$ 6,824,943.00	\$ 6,824,943.00	\$ -	0.00%	
Upcoming Board Resolution #23-24-50 (Bring additional reserve to 3% of 24-25 levels)				\$ 3,595,580.00	\$ -		
Upcoming Board Resolution #23-24-51 (One-time commitment in anticipation of deficit spending in the MYP; will be uncommitted at the end of 2024-25)				\$ 6,000,000.00	\$ -		
Board approved MOU for 4 extra teacher days in 2023-24 and 2024-25. This amount is "set-aside" in the ending fund balance to be expended over the next two years, as these funds are already promised with Resolution #22-23-57.	\$ 5,792,000.00	\$ 2,892,000.00	\$ 2,892,000.00		\$ -	0.00%	
					\$ -		
<u>Assigned</u>					\$ -		
To support continued staffing (LCAP Concentration)	\$ 4,884,400.00	\$ 4,884,400.00	\$ 4,884,400.00		\$ -	0.00%	General IA's moved from one-time ESSER to unrestricted General Fund
					\$ -		
<u>Unassigned/Unappropriated</u>					\$ -		
3% State Required Reserve for Economic Uncertainties (REU)	\$ 10,155,457.00	\$ 11,810,492.10	\$ 11,236,594.29	\$ 10,436,438.82	\$ (573,897.81)	-4.86%	
Unassigned/Unappropriated Amount	\$ 20,788,707.32	\$ 22,163,697.88	\$ 29,397,582.92	\$ 22,754,013.16	\$ 7,233,885.04	32.64%	
<b>ENDING FUND BALANCE - UNRESTRICTED</b>	<b>\$ 48,829,697.98</b>	<b>\$ 48,998,081.98</b>	<b>\$ 56,259,128.98</b>	<b>\$ 50,033,523.98</b>	<b>\$ 7,261,047.00</b>	<b>14.82%</b>	

PAJARO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND (01 & 06)  
FISCAL YEAR 2024-25  
2024-25 PROPOSED BUDGET

		RESTRICTED - GENERAL FUND SUMMARY					% Change EA vs. 2I (F)	Comments
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)		
<b>BEGINNING RESTRICTED FUND BALANCE</b>		\$ 16,928,039.45	\$ 59,823,064.49	\$ 59,823,064.49	\$ 45,075,752.49			
<b>RESTRICTED REVENUES</b>								
<b>LCFF Revenues (Property Taxes, State Aid, EPA)</b>								
8011	LCFF State Aid					\$ -		
8012	Education Protection Account					\$ -		
8019	LCFF/Revenue Limit - Prior Year Adjustment					\$ -		
8021	Homeowners' Exemptions					\$ -		
8041	Secured Roll Taxes					\$ -		
8042	Unsecured Roll Taxes					\$ -		
8043	Prior Years' Taxes					\$ -		
8044	Supplemental Taxes					\$ -		
8045	Edu Rev Augmentation					\$ -		
8047	Community Redevelopment Funds					\$ -		
8048	Penalty & Interest; Delinquent Taxes					\$ -		
8082	Other In-Lieu Taxes					\$ -		
8096	Transfers to Charters: In-lieu Property Taxes					\$ -		
<b>Total LCFF Revenues</b>		\$ -	\$ -	\$ -		\$ -		
<b>Federal Revenues - Restricted</b>								
818x	Special Education: All Other Federal Revenues	\$ 5,105,214.82	\$ 5,446,531.00	\$ 5,400,597.00	\$ 5,443,130.00	\$ (45,934.00)	-0.84%	
818x	Special Education (One-Time Grants)	\$ 1,235,534.26				\$ -		
8290	ESSER/ARP Grants (One-Time Grants)	\$ 25,734,333.79	\$ 27,536,878.00	\$ 27,536,878.00	\$ 1,400,000.00	\$ -	0.00%	
8290	All Other Federal Revenue (Incl ESSA/ESEA Title programs, Carl Perkins CTE Grant, etc)	\$ 13,292,943.00	\$ 18,740,014.00	\$ 16,282,035.00	\$ 17,767,505.00	\$ (2,457,979.00)	-13.12%	
<b>Total Federal Revenues - Restricted</b>		\$ 45,368,025.87	\$ 51,723,423.00	\$ 49,219,510.00	\$ 24,610,635.00	\$ (2,503,913.00)	-4.84%	

**Key**

One-time revenue

		<b>RESTRICTED - GENERAL FUND SUMMARY</b>						
<b>State Revenues - Restricted</b>		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 2nd Interim (B)</b>	<b>2023-24 Estimated Actuals (C)</b>	<b>2024-2025 Proposed Budget (D)</b>	<b>Variance (C-B) EA vs. 2I (E)</b>	<b>% Change EA vs. 2I (F)</b>	<b>Comments</b>
8311	Special Education: AB602 State	\$ 16,904,176.00	\$ 16,429,577.00	\$ 16,618,382.00	\$ 16,429,577.00	\$ 188,805.00	1.15%	
8550	Mandated Cost Reimbursement Block Grant					\$ -		
8590	Special Education: Other State Revenues	\$ 2,602,297.00	\$ 2,126,382.00	\$ 2,126,382.00	\$ 2,126,459.00	\$ -	0.00%	
8590	Special Education (One-Time Grants)	\$ (60,275.54)				\$ -		
8520	Food & Nutrition: Kitchen Infrastructure & Training Grants (One-Time Grants)	\$ 2,280,580.00	-	\$ 79,109.00			cannot divide by zero	Received add'l allocation in 23-24
8560	Unrestricted Non-Prop 20 Lottery					\$ -		
8560	Restricted Prop 20 Lottery	\$ 1,938,773.14	\$ 1,025,768.00	\$ 1,025,768.00	\$ 1,018,682.00	\$ -	0.00%	
8590	Transportation: Home to School Reimb					\$ -		
8590	Extended Learning Opportunities Program (ELO-P)	\$ 16,384,555.00	\$ 15,952,702.00	\$ 15,952,702.00	\$ 15,952,702.00	\$ -	0.00%	
8590	ASES Grants	\$ 6,855,732.35	\$ 7,622,178.00	\$ 7,282,281.00	\$ 5,964,169.00	\$ (339,897.00)	-4.46%	
8590	CTE and CTEIG Grants	\$ 1,640,298.75	\$ 2,309,776.00	\$ 1,494,423.00	\$ 2,212,301.00	\$ (815,353.00)	-35.30%	Year-end accrual set up at Estimated Actuals
8590	Tobacco Use Prevention & Prop 56 Grants	\$ 382,865.41	\$ 190,188.00	\$ 190,188.00		\$ -	0.00%	
8590	Prop 28: Arts & Music in Schools		\$ 2,851,893.00	\$ 2,851,893.00	\$ 2,851,893.00	\$ -	0.00%	
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)	\$ 4,879,527.00	\$ 4,532,977.00	\$ 4,532,977.00		\$ -	0.00%	
8590	Learning Recovery Emergency Block Grant (One-Time)	\$ 28,320,287.00	\$ (4,053,734.00)	\$ (4,053,734.00)		\$ -	0.00%	(14%) reduction in LEA allocations state-wide; taken back by State in 23-24 for amounts received in 22-23
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant		\$ 648,815.00	\$ 1,400,000.00	\$ 600,000.00	\$ 751,185.00	115.78%	
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, CCSPP Planning Grant, Antibias	\$ 3,648,033.19	\$ 1,169,860.00	\$ 2,811,565.00	\$ 2,251,277.00	\$ 1,641,705.00	140.33%	New 23-24 Allocation for the Literary Coaches & Reading Specialists Grant booked at 2nd Interim; New Antibias Grant booked at Estimated Actuals; New State Equity Multiplier funds added in Proposed Budget for qualifying sites: New School, Renaissance, and VA (LCAP)
8590	Classified Summer Assistance Program	\$ 863,763.00	\$ 887,537.00	\$ 887,537.00		\$ -	0.00%	State match 23-24 year is \$0.96 for each dollar withheld from participating employees
8590	Strs On-Behalf	\$ 8,484,583.00	\$ 8,484,583.00	\$ 10,458,557.00	\$ 10,999,522.00	\$ 1,973,974.00	23.27%	Final 23-24 STRS On-Behalf amount booked at Estimated Actuals; 24-25 estimate booked for Proposed Budget. STRS On-Behalf has corresponding expenditure entry and is an "in-and-an-out" accounting entry required by the State (no actual revenues received by the District)
8590	All Other State Revenue	\$ 873,119.62	\$ 2,552,021.00	\$ 1,851,977.00	\$ 498,385.00	\$ (700,044.00)	-27.43%	Includes ESBG, Teacher Credential Program Grant, Early Literacy Grant, SWP Grants; Estimated Actuals has booked year-end accruals per GASB standards
<b>Total State Revenues - Restricted</b>		<b>\$ 95,998,314.92</b>	<b>\$ 62,730,523.00</b>	<b>\$ 65,510,007.00</b>	<b>\$ 60,904,967.00</b>	<b>\$ 2,779,484.00</b>	<b>4.43%</b>	

		RESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
<b>Local Revenues - Restricted</b>								
86xx	All Local Revenue	\$ 4,216,878.82	\$ 6,671,552.00	\$ 4,799,008.00	\$ 6,563,808.00	\$ (1,872,544.00)	-28.07%	At Estimated Actuals, year-end accruals booked for site and district donation & local grant accounts. These dollars were unspent in 23-24 and were moved into 24-25 per GASB accounting standards
<b>Total Local Revenues - Restricted</b>		<b>\$ 4,216,878.82</b>	<b>\$ 6,671,552.00</b>	<b>\$ 4,799,008.00</b>	<b>\$ 6,563,808.00</b>	<b>\$ (1,872,544.00)</b>	<b>-28.07%</b>	
<b>TOTAL REVENUES - RESTRICTED</b>		<b>\$ 145,583,219.61</b>	<b>\$ 121,125,498.00</b>	<b>\$ 119,528,525.00</b>	<b>\$ 92,079,410.00</b>	<b>\$ (1,596,973.00)</b>	<b>-1%</b>	

**Other Financing Sources In**

8919	Other Transfers In: Interfund	\$ 4,882,112.45	\$ 1,368,235.00	\$ 1,368,235.00	\$ 1,368,235.00	\$ -	0.00%	Transfer of ELO-P from Alianza/WCSA to District for district support with expanded learning programs
8980	Contribution: From Unrestricted to Restricted	\$ 33,651,864.03	\$ 41,387,614.00	\$ 40,345,314.00	\$ 42,650,979.00	\$ (1,042,300.00)	-2.52%	Estimated Actuals decrease in RS 8150 Routine Maintenance contribution; part of Phase I Sustainable Budget Plan as qualifying expenditures reclassified as Fund 14 Deferred Maintenance
8990	Contribution: From Restricted to Restricted					\$ -		
<b>Total Other Financing Sources</b>		<b>\$ 38,533,976.48</b>	<b>\$ 42,755,849.00</b>	<b>\$ 41,713,549.00</b>	<b>\$ 44,019,214.00</b>	<b>\$ (1,042,300.00)</b>	<b>-2.44%</b>	
<b>TOTAL REVENUES &amp; OTHER SOURCES - RESTRICTED</b>		<b>\$ 184,117,196.09</b>	<b>\$ 163,881,347.00</b>	<b>\$ 161,242,074.00</b>	<b>\$ 136,098,624.00</b>	<b>\$ (2,639,273.00)</b>	<b>-2%</b>	

**RESTRICTED EXPENDITURES**

<b>Certificated Salaries - Restricted</b>								
1100	Certificated: Teachers Salary (Instructional)	\$ 20,121,546.66	\$ 21,540,580.00	\$ 18,310,818.00	\$ 20,841,041.00	\$ (3,229,762.00)	-14.99%	23-24 PVFT settled for 5%; Unspent Prop 28 funds moved into 24/25; savings from vacancies through 5/1/24; Special Education agency costs offset to Obj 51xx and 5813; Expanded Learning unused EWRs
1200	Certificated: Pupil Support	\$ 2,050,755.67	\$ 1,246,245.00	\$ 1,167,284.00	\$ 1,269,846.00	\$ (78,961.00)	-6.34%	Savings from vacancies through 5/1/24
1300	Certificated: Supervisor & Admin Salary	\$ 3,294,814.44	\$ 3,824,489.00	\$ 3,437,964.00	\$ 2,540,233.00	\$ (386,525.00)	-10.11%	Mgmt 21-22 & 22-23 retro paid out in 23-24; Savings from vacancies through 5/1/24; Includes 5% "me too" increase for 23-24; Assistant Principals and Academic Coordinators shifted from Title funding to LCAP; Proposed Budget has 1x removed
1900	Certificated: Other Salary	\$ 1,934,556.24	\$ 3,056,577.00	\$ 2,471,730.00	\$ 2,877,463.00	\$ (584,847.00)	-19.13%	
<b>Total Certificated Salaries - Restricted</b>		<b>\$ 27,401,673.01</b>	<b>\$ 29,667,891.00</b>	<b>\$ 25,387,796.00</b>	<b>\$ 27,528,583.00</b>	<b>\$ (4,280,095.00)</b>	<b>-14.43%</b>	

		RESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
<b>Classified Salaries - Restricted</b>								
2100	Classified: Instructional Salary	\$ 11,621,231.71	\$ 12,834,666.00	\$ 11,969,656.00	\$ 12,347,763.00	\$ (865,010.00)	-6.74%	Includes 23-24 CSEA Tentative Agreement increase of 5%, as well as \$4k 1x payments; 22-23 CSEA Suppl retro paid in 23-24; savings from vacancies and EWRs through 5/1/24; moved General IA's from one-time ESSER per LCAP; Special Education vacancies offset to agency costs in 51xx and 5813
2200	Classified: Pupil Support Salary	\$ 4,085,246.44	\$ 3,784,480.00	\$ 3,697,196.00	\$ 3,250,900.00	\$ (87,284.00)	-2.31%	Includes 23-24 CSEA TA increases of 5%; Savings from vacancies and EWRs through 5/1/24
2300	Classified: Supervisor & Admin Salary	\$ 1,226,739.70	\$ 1,611,232.00	\$ 1,630,473.00	\$ 1,384,317.00	\$ 19,241.00	1.19%	Includes 5% "me too" increase for 23-24; Mgmt 21-22 & 22-23 retro paid out in 23-24; Savings from vacancies through 5/1/24; Proposed Budget removed 1x expenses
2400	Clerical/Tech/Office Salary	\$ 3,766,055.07	\$ 3,391,892.00	\$ 3,375,735.00	\$ 3,293,068.00	\$ (16,157.00)	-0.48%	Includes 23-24 CSEA increases of 5%; savings from vacancies through 5/1/24
2900	Classified: Other Salary	\$ 4,737,642.65	\$ 6,196,403.00	\$ 5,983,457.00	\$ 6,539,884.00	\$ (212,946.00)	-3.44%	Includes 23-24 CSEA Ratified TA increases of 5%; savings from vacancies through 1/31/24; 22-23 CSEA Suppl retro paid in 23-24
<b>Total Classified Salaries - Restricted</b>		<b>\$ 25,436,915.57</b>	<b>\$ 27,818,673.00</b>	<b>\$ 26,656,517.00</b>	<b>\$ 26,815,932.00</b>	<b>\$ (1,162,156.00)</b>	<b>-4.18%</b>	
<b>Employee Benefits - Restricted</b>								
3100	STRS	\$ 12,679,610.15	\$ 14,218,083.00	\$ 15,037,310.00	\$ 16,064,088.00	\$ 819,227.00	5.76%	STRS employer rate 19.10% in 23-24 and 24-25; 23-24 savings from vacancies through 5/1/24
3200	PERS	\$ 5,506,002.93	\$ 7,126,112.00	\$ 6,829,031.00	\$ 7,557,482.00	\$ (297,081.00)	-4.17%	PERS employer rate 26.68% in 23-24 and 27.05% in 24-25; 23-24 savings from vacancies through 5/1/24
3300	OASDI/Medicare	\$ 2,337,455.17	\$ 2,647,654.00	\$ 2,498,327.00	\$ 2,572,869.00	\$ (149,327.00)	-5.64%	
3400	Health & Welfare	\$ 16,458,940.14	\$ 18,279,015.00	\$ 17,628,563.00	\$ 19,440,253.00	\$ (650,452.00)	-3.56%	Includes savings from certificated and classified vacancies through 5/1/24; 10% increase in 23-24; 8% projected increase budgeted in 24-25
3500	State Unemployment Insurance	\$ 250,373.44	\$ 28,709.00	\$ 26,347.00	\$ 30,875.00	\$ (2,362.00)	-8.23%	The rate decreased from 0.50% in 22-23 to 0.05% in 23-24; Savings from vacancies through 5/1/24
3600	Workers Comp	\$ 1,412,555.23	\$ 1,534,908.00	\$ 1,415,321.00	\$ 1,456,482.00	\$ (119,587.00)	-7.79%	
3700	Retiree Benefits	\$ 751,559.74	\$ 819,963.00	\$ 769,203.00	\$ 766,388.00	\$ (50,760.00)	-6.19%	
3900	Cash In Lieu/Other	\$ 338,909.61	\$ 388,158.00	\$ 384,273.00	\$ 401,893.00	\$ (3,885.00)	-1.00%	
<b>Total Employee Benefits - Restricted</b>		<b>\$ 39,735,406.41</b>	<b>\$ 45,042,602.00</b>	<b>\$ 44,588,375.00</b>	<b>\$ 48,290,330.00</b>	<b>\$ (454,227.00)</b>	<b>-1.01%</b>	

		RESTRICTED - GENERAL FUND SUMMARY					% Change EA vs. 2I (F)	Comments
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (D-C) EA vs. 2I (E)		
<b>Materials &amp; Supplies - Restricted</b>								
4100	Approved Textbooks & Core Curriculum	\$ 216,762.59	\$ 3,421,288.00	\$ 2,542,766.00	\$ 1,158,682.00	\$ (878,522.00)	-25.68%	Moved curriculum adoptions from unrestricted to Restricted Lottery at 1st Interim; Reclassified from Obj 4100 to 4200 at Estimated Actuals
4200	Books & Other Reference Materials	\$ 286,735.40	\$ 611,936.00	\$ 1,130,123.00	\$ 403,019.00	\$ 518,187.00	84.68%	Includes school site library books, replacement textbooks and classroom books, etc. From 23-24 through 25-26, includes additional library book collection update allocation for all school libraries from the one-time Arts, Music, and Instructional Materials Block Grant.
4300	Materials & Supplies	\$ 5,311,185.10	\$ 11,933,348.00	\$ 5,861,786.00	\$ 14,362,216.00	\$ (6,071,562.00)	-50.88%	Decrease at 2nd Interim mainly due to adjustments to carryover budget in Expanded Learning. Restricted materials & supplies also includes the individual \$250 Palace purchase orders per teacher for classroom instructional materials (2023-24 through 2025-26) from the one-time Arts, Music, and Instructional Materials Block Grant. Unspent carryover removed at Estimated Actuals (mostly for Expanded Learning and Prop 28) and moved to Proposed Budget.
4400	Non-Capitalized Furniture & Equipment	\$ 1,531,950.49	\$ 3,324,738.00	\$ 2,568,554.00	\$ 2,388,031.00	\$ (756,184.00)	-22.74%	Increases at 1st Interim for the one-time Arts, Music, and Instructional Block Grant expenditures per the board approved multi-year strategic plan. Also includes 22-23 carryover budget for the Kitchen Infrastructure & Training (KIT) Grants. Unspent carryover removed at Estimated Actuals and moved to Proposed Budget.
<b>Total Materials &amp; Supplies - Restricted</b>		<b>\$ 7,346,633.58</b>	<b>\$ 19,291,310.00</b>	<b>\$ 12,103,229.00</b>	<b>\$ 18,311,948.00</b>	<b>\$ (7,188,081.00)</b>	<b>-37.26%</b>	

		RESTRICTED - GENERAL FUND SUMMARY					% Change EA vs. 2I (F)	Comments
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)		
<b>Services &amp; Other Operating Expenses - Restrict</b>								
5100	Subagreements For Services	\$ 6,012,889.05	\$ 4,655,418.00	\$ 5,509,397.00	\$ 3,656,611.00	\$ 853,979.00	18.34%	Includes PVPSA, Non-Public Schools for Special Education, Special Education/Special Services contracts; Offset to salary vacancies

		RESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (C)	2023-24 Estimated Actuals (D)	2024-2025 Proposed Budget (E)	Variance (C-B) EA vs. 2I (F)	% Change EA vs. 2I (G)	Comments
5200	Travel & Conferences & Mileage	\$ 407,513.54	\$ 1,329,319.00	\$ 701,244.00	\$ 524,879.00	\$ (628,075.00)	-47.25%	Includes PD for Kitchen Infrastructure & Training Grant, LCSSP Grant, ELO-P, Title programs, Special Ed, CTE, etc. Trainings for PBIS, Safe School, Restorative Practice, ACSA Every Child Counts, Multi-Tiered Systems of Support (MTSS), Biliteracy Summer Institute, etc. Includes mileage reimb for staff on school business. Unspent grant budgets moved from 23-24 to 24-25 Proposed Budget.
5300	Dues & Memberships	\$ 9,003.00	\$ 8,774.00	\$ 8,809.00	\$ 3,080.00	\$ 35.00	0.40%	
5400	Insurance					\$ -		
5500	Operations & Housekeeping Svcs (Utilities)	\$ 324,418.22	\$ 62,300.00	\$ 87,089.00	\$ 90,000.00	\$ 24,789.00	39.79%	
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 1,137,309.48	\$ 1,686,013.00	\$ 2,287,850.00	\$ 1,454,312.00	\$ 601,837.00	35.70%	Increases due to one-time funded expenditures.
5700	Direct Cost Transfers	\$ 1,210,038.29	\$ 1,113,569.00	\$ 1,132,379.00	\$ 963,388.00	\$ 18,810.00	1.69%	
5800	Prof/Consult Serv & Operate	\$ 522,455.72	\$ 1,342,689.00	\$ 1,002,200.00	\$ 1,402,260.00	\$ (340,489.00)	-25.36%	Includes sport uniforms, spirit wear for students and staff, custom printing services, yearbooks, athletic gear with custom printing, PE clothes, water services, etc. Unspent budgets from CSI Grant, CTE, 21st Century, After School, categorical grants moved from 23-24 to 24-25 Proposed Budgets.
5801	Legal Cost	\$ 90,545.50	\$ 150,000.00	\$ 183,572.00	\$ 150,000.00	\$ 33,572.00	22.38%	
5802	WASC Accreditation		\$ 2,479.00	\$ 2,621.00	\$ 1,930.00	\$ 142.00	5.73%	
5804	Technology Services/Licenses	\$ 1,203,284.96	\$ 978,194.00	\$ 1,014,758.00	\$ 770,416.00	\$ 36,564.00	3.74%	Includes Edgenuity, Seesaw, Padlet Gold, BeGlad Dual Language, online/digital educational subscriptions for students and teachers, sports medicine/athletic clearance and injury tracking, etc
5807	Elections					\$ -		
5808	Consultants	\$ 1,184,576.00	\$ 1,637,608.00	\$ 1,711,067.00	\$ 413,021.00	\$ 73,459.00	4.49%	Increase at 2nd Interim due to ELO-P programs; Includes Spectra Performances for Students, STEAM Enrichment, \$70K for CTE Your Future Is Our Business (YFIOB) Career Education, Food & Nutrition KIT Grant and food/cooking programs, ERATE consulting, athletic consultants (ex. cheer choreography, team sport photographers)
5809	Audit Cost					\$ -		
5810	Employee Health Exams					\$ -		
5811	Fingerprinting					\$ -		
5812	Advertisement/Recruitment	\$ 1,500.00		\$ 1,750.00	\$ 4,000.00	\$ 1,750.00	cannot divide by zero	
5813	Outside Health Svcs Contract	\$ 1,213,905.45	\$ 4,626.00	\$ 1,058,979.00	\$ 36,000.00	\$ 1,054,353.00	22791.89%	Special Education agency costs offset to vacancy savings in salaries and benefits
5814	Field Trip / Reimbursement	\$ 1,006,453.50	\$ 2,041,071.00	\$ 2,002,280.00	\$ 826,751.00	\$ (38,791.00)	-1.90%	
5820	Student Awards & Scholarships		\$ 106,016.00		\$ 104,250.00	\$ (106,016.00)	-100.00%	

		RESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
5840	Outside Contracts	\$ 14,083,950.48	\$ 23,951,379.00	\$ 19,595,934.00	\$ 11,485,708.00	\$ (4,355,445.00)	-18.18%	Increase at 2nd Interim is primarily for ELO-P programs. This expenditure code includes Encompass mental health and SEL programs, EAOP, Latino Film Institute's Youth Cinema Project, FoodWhat PVUSD partnership, Rev Up, Partner Schools Garden Program, College/Career Readiness Program, afterschool/intersession, summer school ELO-P contracts with YMCA, El Sistema, Campus Kids, arts partnerships, drama/theatre enrichment, Cabrillo College programs, CTE partnerships, student fitness contracts, SIPPS, Community Schools Learning Exchange. Also includes approximately ~\$1M in routine ongoing maintenance for all sites (reflooring, tree removal, roof repairs, asphalt repairs, etc). Reduction at Estimated Actuals due to Phase I of Sustainable Budget Plan's reclassification of RS 8150 Routine Maintenance expenditures to Fund 14 Deferred Maintenance. Also includes unspent grant budgets moved from 23-24 to 24-25.
5841	Non-Public Schools	\$ 251,501.61	\$ 306,250.00	\$ 201,106.00	\$ 201,106.00	\$ (105,144.00)	-34.33%	
5842	Non-Public Agencies	\$ 302,951.87	\$ 406,140.00	\$ 200,000.00	\$ 200,000.00	\$ (206,140.00)	-50.76%	
5850	Assessments, Judgements, Fees	\$ 232,983.94	\$ 207,497.00	\$ 275,512.00	\$ 322,383.00	\$ 68,015.00	32.78%	Includes Special Ed student evaluations, security alarm annual fees, elevator inspection fees, etc
5870	Outside Catering Services-Dist	\$ 77,030.23	\$ 304,403.00	\$ 204,512.00	\$ 176,868.00	\$ (99,891.00)	-32.82%	Includes ELO-P/ASES afterschool events and field trips, parent engagement meetings and workshops, PBIS workshops, site and staff trainings and professional development workshops, school site club meetings, school site athletics (celebrations, etc)
5871	STRS P&I (Penalties/Interest)					\$ -		
5899	Administration Costs					\$ -		
59xx	Communications	\$ 61,716.68	\$ 58,422.00	\$ 58,497.00	\$ 69,527.00	\$ 75.00	0.13%	
	<b>Total Services &amp; Other Operating Expenses - Restricted</b>	<b>\$ 29,334,027.52</b>	<b>\$ 40,352,167.00</b>	<b>\$ 37,239,556.00</b>	<b>\$ 22,856,490.00</b>	<b>\$ (3,112,611.00)</b>	<b>-7.71%</b>	
<b>Capital Outlay - Restricted</b>								
6100	Land	\$ -	\$ 104,800.00	\$ 4,800.00	\$ 75,000.00	\$ 70,200.00	1462.50%	
6200	Buildings & Improvement of Buildings	\$ 7,543,777.32	\$ 23,092,441.00	\$ 22,276,100.00	\$ 1,275,530.00	\$ (816,341.00)	-3.54%	Moved unfinished 22-23 ESSER construction projects into 23-24
6400	Equipment	\$ 163,668.51	\$ 1,246,965.00	\$ 3,107,874.00	\$ 1,774,871.00	\$ 1,860,909.00	149.24%	Added \$1.3M at 1st Interim for the Kitchen Infrastructure & Training (KIT) Grant
6500	Equipment Replacement	\$ -	\$ 6,900.00			\$ (6,900.00)	-100.00%	
	<b>Total Capital Outlay - Restricted</b>	<b>\$ 7,707,445.83</b>	<b>\$ 24,451,106.00</b>	<b>\$ 25,388,774.00</b>	<b>\$ 3,125,401.00</b>	<b>\$ 937,668.00</b>	<b>3.83%</b>	

		RESTRICTED - GENERAL FUND SUMMARY						
		2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
<b>Other Outgo Out</b>								
7100	Other Outgo					\$ -		
7200	Interagency Transfer Out (Pass-Through)					\$ -		
7300	Transfers of Indirect Costs	\$ 3,956,799.92	\$ 4,831,501.00	\$ 4,625,139.00	\$ 4,611,967.00	\$ (206,362.00)	-4.27%	
	<b>Total Indirect/Direct Costs</b>	<b>\$ 3,956,799.92</b>	<b>\$ 4,831,501.00</b>	<b>\$ 4,625,139.00</b>	<b>\$ 4,611,967.00</b>	<b>\$ (206,362.00)</b>	<b>-4.27%</b>	
	<b>TOTAL EXPENDITURES - RESTRICTED</b>	<b>\$ 140,918,901.84</b>	<b>\$ 191,455,250.00</b>	<b>\$ 175,989,386.00</b>	<b>\$ 151,540,651.00</b>	<b>\$ (15,465,864.00)</b>	<b>-8%</b>	
<b>Other Financing Uses Out</b>								
7400	Debt Service					\$ -		
7600	Interfund Transfers Out	\$ 303,269.21				\$ -		
	<b>Total Financing Uses</b>	<b>\$ 303,269.21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>TOTAL EXPENDITURES &amp; OTHER USES - RESTRICTED</b>	<b>\$ 141,222,171.05</b>	<b>\$ 191,455,250.00</b>	<b>\$ 175,989,386.00</b>	<b>\$ 151,540,651.00</b>	<b>\$ (15,465,864.00)</b>	<b>-8%</b>	
	<b>EXCESS OF REVENUES OVER EXPENSES - RESTRICTED</b>	<b>\$ 42,895,025.04</b>	<b>\$ (27,573,903.00)</b>	<b>\$ (14,747,312.00)</b>	<b>\$ (15,442,027.00)</b>	<b>\$ 12,826,591.00</b>	<b>-47%</b>	

RESTRICTED - GENERAL FUND SUMMARY							
Components of Ending Fund Balance - Restricted	2022-23 Unaudited Actuals (A)	2023-24 2nd Interim (B)	2023-24 Estimated Actuals (C)	2024-2025 Proposed Budget (D)	Variance (C-B) EA vs. 2I (E)	% Change EA vs. 2I (F)	Comments
<u>Nonsependable</u>					\$ -		
Revolving Cash					\$ -		
Stores Inventory					\$ -		
Prepaid Items					\$ -		
All Others					\$ -		
					\$ -		
<u>Restricted</u>					\$ -		
ELO-P	\$ 10,805,761.00				\$ -		
Literary Coaches & Reading Specialist Grant	\$ 2,566,870.00	\$ 1,925,151.00	\$ 4,783,731.00	\$ 3,500,000.00	\$ 2,858,580.00	148.49%	
Educator Effectiveness Block Grant	\$ 3,939,100.67	\$ 2,766,529.00	\$ 2,845,840.00	\$ 2,402,027.00	\$ 79,311.00	2.87%	
Restricted Prop 20 Lottery	\$ 2,277,673.95	\$ 798,334.00	\$ 609,635.00	\$ 800,000.00	\$ (188,699.00)	-23.64%	
Community Schools CCSPP Plan Grant	\$ 158,002.85	\$ -	\$ 26,241.00		\$ 26,241.00	cannot divide by zero	
Arts, Music, Instructional Materials Block Grant	\$ 4,443,084.21	\$ 5,283,757.00	\$ 6,868,401.00	\$ 4,500,000.00	\$ 1,584,644.00	29.99%	
KIT Grants	\$ 2,671,889.05		\$ 1,685,969.00		\$ 1,685,969.00	cannot divide by zero	
Classified School Employee PD Block Grant	\$ 160,725.13	\$ 160,725.00	\$ 160,725.00		\$ -	0.00%	
SB117 COVID PPE & Cleaning Grant	\$ 174,207.59	\$ -	\$ 112,389.00		\$ 112,389.00	cannot divide by zero	
A-G Access Grant	\$ 1,143,210.65	\$ 236,303.00	\$ 291,217.00	\$ 150,000.00	\$ 54,914.00	23.24%	
A-G Learning Loss Mitigation Grant	\$ 454,928.00	\$ 350,509.00	\$ 454,928.00	\$ 200,000.00	\$ 104,419.00	29.79%	
Learning Recovery Emergency Block Grant	\$ 28,310,786.96	\$ 20,525,313.00	\$ 20,419,803.00	\$ 15,000,000.00	\$ (105,510.00)	-0.51%	
Other State/Local Grants	\$ 385,250.63	\$ 202,540.00	\$ 4,891,978.00	\$ 2,157,698.00	\$ 4,689,438.00	2315.31%	
Fund 06 (Rollup Fund) GO Bond	\$ 2,331,573.65		\$ 1,924,895.00	\$ 924,000.00	\$ 1,924,895.00	cannot divide by zero	
SPED Learning Recovery Support Grant	\$ -				\$ -		
<u>Committed</u>					\$ -		
Board Resolution #16-17-45 (Additional reserve committed by Board in 2016-17)					\$ -		
Upcoming Board Resolution #23-24-50 (Bring additional reserve to 3% of 24-25 levels)							
Upcoming Board Resolution #23-24-51 (One-time commitment in anticipation of deficit spending in the MYP; will be uncommitted at the end of 2024-25)							
Board approved MOU for 4 extra teacher days in 2023-24 and 2024-25. This amount is "set-aside" in the ending fund balance to be expended over the next two years, as these funds are already promised with Resolution #22-23-57.					\$ -		
					\$ -		
<u>Assigned</u>					\$ -		
To support continued staffing (IA's)					\$ -		
					\$ -		
<u>Unassigned/Unappropriated</u>					\$ -		
3% State Required Reserve for Economic Uncertainties (REU)					\$ -		
Unassigned/Unappropriated Amount					\$ -		
<b>TOTAL ENDING FUND BALANCE - RESTRICTED</b>	<b>\$ 59,823,064.49</b>	<b>\$ 32,249,161.49</b>	<b>\$ 45,075,752.49</b>	<b>\$ 29,633,725.49</b>	<b>\$ 12,826,591.00</b>	<b>40%</b>	

PAJARO VALLEY UNIFIED SCHOOL DISTRICT GENERAL FUND 01 & 06 FISCAL YEAR 2024-25 2024-25 PROPOSED BUDGET		COMBINED - GENERAL FUND SUMMARY					
		2022-23	2023-24	2023-24	2024-2025	Variance (C-B)	% Change
		Unaudited Actuals (A)	2nd Interim (B)	Estimated Actuals (C)	Proposed Budget (D)	EA vs. 2I (E)	EA vs. 2I (F)
<b>BEGINNING FUND BALANCE - COMBINED</b>		\$ 56,908,674.86	\$ 108,652,762.47	\$ 108,652,762.47	\$ 101,334,881.47		
<b>COMBINED (UNREST + REST) REVENUES</b>							
<b>LCFF Revenues (Property Taxes, State Aid, EPA)</b>							
8011	LCFF State Aid	\$ 132,233,395.19	\$ 126,203,552.00	\$ 126,061,153.00	\$ 120,613,038.00	\$ (142,399.00)	-0.11%
8012	Education Protection Account	\$ 13,642,227.00	\$ 35,134,209.00	\$ 35,629,262.00	\$ 30,022,244.00	\$ 495,053.00	1.41%
8019	LCFF/Revenue Limit - Prior Year Adjustment	\$ 533,085.00	\$ (1,610,018.00)	\$ (145,908.00)	\$ -	\$ 1,464,110.00	-90.94%
8021	Homeowners' Exemptions	\$ 361,101.34	\$ 343,355.00	\$ 360,296.00	\$ 363,899.00	\$ 16,941.00	4.93%
8041	Secured Roll Taxes	\$ 75,990,943.22	\$ 71,102,343.00	\$ 71,102,343.00	\$ 71,813,366.00	\$ -	0.00%
8042	Unsecured Roll Taxes	\$ 1,518,305.79	\$ 1,309,996.00	\$ 1,694,022.00	\$ 1,710,962.00	\$ 384,026.00	29.32%
8043	Prior Years' Taxes	\$ 169,975.79	\$ 147,023.00	\$ 220,751.00	\$ 222,959.00	\$ 73,728.00	50.15%
8044	Supplemental Taxes	\$ 2,539,922.17	\$ 1,904,942.00	\$ 732,046.00	\$ 739,366.00	\$ (1,172,896.00)	-61.57%
8045	Edu Rev Augmentation	\$ 8,090,927.40	\$ 6,923,880.00	\$ 6,807,692.00	\$ 6,875,765.00	\$ (116,188.00)	-1.68%
8047	Community Redevelopment Funds	\$ 3,182,070.61	\$ 2,386,554.00	\$ 2,395,348.00	\$ 2,395,348.00	\$ 8,794.00	0.37%
8048	Penalty & Interest; Delinquent Taxes	\$ 26,054.69	\$ -	\$ -	\$ -	\$ -	
8082	Other In-Lieu Taxes	\$ 54,147.44	\$ 40,610.00	\$ 51,728.00	\$ 52,250.00	\$ 11,118.00	27.38%
8096	Transfers to Charters: In-lieu Property Taxes	\$ (9,206,726.00)	\$ (9,283,315.00)	\$ (9,138,971.00)	\$ (9,742,223.00)	\$ 144,344.00	-1.55%
<b>Total LCFF Revenues - Combined</b>		\$ 229,135,429.64	\$ 234,603,131.00	\$ 235,769,762.00	\$ 225,066,974.00	\$ 1,166,631.00	0.50%
<b>Federal Revenues - Combined (Unrest + Rest)</b>							
818x	Special Education: All Other Federal Revenues	\$ 5,105,214.82	\$ 5,446,531.00	\$ 5,400,597.00	\$ 5,443,130.00	\$ (45,934.00)	-0.84%
818x	Special Education (One-Time Grants)	\$ 1,235,534.26	\$ -	\$ -	\$ -	\$ -	
8290	ESSER/ARP Grants (One-Time Grants)	\$ 25,734,333.79	\$ 27,536,878.00	\$ 27,536,878.00	\$ 1,400,000.00	\$ -	0.00%
8290	All Other Federal Revenue (Incl ESSA/ESEA Title programs, Carl Perkins CTE Grant, etc)	\$ 13,292,943.00	\$ 18,740,014.00	\$ 16,282,035.00	\$ 17,767,505.00	\$ (2,457,979.00)	-13.12%
<b>Total Federal Revenues - Combined</b>		\$ 45,368,025.87	\$ 51,723,423.00	\$ 49,219,510.00	\$ 24,610,635.00	\$ (2,503,913.00)	-4.84%
<b>State Revenues - Combined (Unrest + Rest)</b>							
8311	Special Education: AB602 State Revenues	\$ 16,904,176.00	\$ 16,429,577.00	\$ 16,618,382.00	\$ 16,429,577.00	\$ 188,805.00	1.15%
8550	Mandated Cost Reimbursement Block Grant	\$ 671,827.00	\$ 708,055.00	\$ 708,055.00	\$ 679,722.00	\$ -	0.00%
8590	Special Education: Other State Revenues	\$ 2,602,297.00	\$ 2,126,382.00	\$ 2,126,382.00	\$ 2,126,459.00	\$ -	0.00%
8590	Special Education (One-Time Grants)	\$ (60,275.54)	\$ -	\$ -	\$ -	\$ -	
8520	Food & Nutrition: Kitchen Infrastructure & Training Grants (One-Time Grants)	\$ 2,280,580.00	\$ -	\$ 79,109.00	\$ -	\$ 79,109.00	cannot divide by zero
8560	Unrestricted Non-Prop 20 Lottery	\$ 3,456,730.78	\$ 2,507,617.00	\$ 2,507,617.00	\$ 2,402,969.00	\$ -	0.00%
8560	Restricted Prop 20 Lottery	\$ 1,938,773.14	\$ 1,025,768.00	\$ 1,025,768.00	\$ 1,018,682.00	\$ -	0.00%
8590	Transportation: Home to School Reimb	\$ 3,008,918.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ -	0.00%

<b>COMBINED - GENERAL FUND SUMMARY</b>							
		<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-2025</b>	<b>Variance (C-B)</b>	<b>% Change</b>
		<b>Unaudited Actuals</b>	<b>2nd Interim</b>	<b>Estimated Actuals</b>	<b>Proposed Budget</b>	<b>EA vs. 2I</b>	<b>EA vs. 2I</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
8590	Extended Learning Opportunities Program (ELO-P)	\$ 16,384,555.00	\$ 15,952,702.00	\$ 15,952,702.00	\$ 15,952,702.00	\$ -	0.00%
8590	ASES Grants	\$ 6,855,732.35	\$ 7,622,178.00	\$ 7,282,281.00	\$ 5,964,169.00	\$ (339,897.00)	-4.46%
8590	CTE and CTEIG Grants	\$ 1,640,298.75	\$ 2,309,776.00	\$ 1,494,423.00	\$ 2,212,301.00	\$ (815,353.00)	-35.30%
8590	Tobacco Use Prevention & Prop 56 Grants	\$ 382,865.41	\$ 190,188.00	\$ 190,188.00	\$ -	\$ -	0.00%
8590	Prop 28: Arts & Music in Schools	\$ -	\$ 2,851,893.00	\$ 2,851,893.00	\$ 2,851,893.00	\$ -	0.00%
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)	\$ 4,879,527.00	\$ 4,532,977.00	\$ 4,532,977.00	\$ -	\$ -	0.00%
8590	Learning Recovery Emergency Block Grant (One-Time)	\$ 28,320,287.00	\$ (4,053,734.00)	\$ (4,053,734.00)	\$ -	\$ -	0.00%
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant	\$ -	\$ 648,815.00	\$ 1,400,000.00	\$ 600,000.00	\$ 751,185.00	115.78%
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, CCSPP	\$ 3,648,033.19	\$ 1,169,860.00	\$ 2,811,565.00	\$ 2,251,277.00	\$ 1,641,705.00	140.33%
8590	Classified Summer Assistance Program	\$ 863,763.00	\$ 887,537.00	\$ 887,537.00	\$ -	\$ -	0.00%
8590	Strs On-Behalf	\$ 8,484,583.00	\$ 8,484,583.00	\$ 10,458,557.00	\$ 10,999,522.00	\$ 1,973,974.00	23.27%
8590	All Other State Revenue	\$ 947,878.58	\$ 2,597,021.00	\$ 1,896,977.00	\$ 543,385.00	\$ (700,044.00)	-26.96%
<b>Total State Revenues - Combined</b>		<b>\$ 103,210,549.66</b>	<b>\$ 68,991,195.00</b>	<b>\$ 71,770,679.00</b>	<b>\$ 67,032,658.00</b>	<b>\$ 2,779,484.00</b>	<b>4.03%</b>
<b>Local Revenues (Unrest + Rest)</b>							
86xx	All Local Revenue	\$ 7,663,189.33	\$ 9,591,567.00	\$ 9,107,076.00	\$ 8,135,160.00	\$ (484,491.00)	-5.05%
<b>Total Local Revenues - Combined</b>		<b>\$ 7,663,189.33</b>	<b>\$ 9,591,567.00</b>	<b>\$ 9,107,076.00</b>	<b>\$ 8,135,160.00</b>	<b>\$ (484,491.00)</b>	<b>-5.05%</b>
<b>TOTAL REVENUES - COMBINED</b>		<b>\$ 385,377,194.50</b>	<b>\$ 364,909,316.00</b>	<b>\$ 365,867,027.00</b>	<b>\$ 324,845,427.00</b>	<b>\$ 957,711.00</b>	<b>0.26%</b>
<b>Other Financing Sources In</b>							
8919	Other Transfers In: Interfund	\$ 4,882,112.45	\$ 1,368,235.00	\$ 1,368,235.00	\$ 1,368,235.00	\$ -	0.00%
8980	Contribution: From Unrestricted to Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	-
8990	Contribution: From Restricted to Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources</b>		<b>\$ 4,882,112.45</b>	<b>\$ 1,368,235.00</b>	<b>\$ 1,368,235.00</b>	<b>\$ 1,368,235.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES - COMBINED</b>		<b>\$ 390,259,306.95</b>	<b>\$ 366,277,551.00</b>	<b>\$ 367,235,262.00</b>	<b>\$ 326,213,662.00</b>	<b>\$ 957,711.00</b>	<b>0.26%</b>

		<b>COMBINED - GENERAL FUND SUMMARY</b>					
		<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-2025</b>	<b>Variance (C-B)</b>	<b>% Change</b>
		<b>Unaudited Actuals</b>	<b>2nd Interim</b>	<b>Estimated Actuals</b>	<b>Proposed Budget</b>	<b>EA vs. 2I</b>	<b>EA vs. 2I</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
<b>COMBINED EXPENDITURES (UNREST + REST)</b>							
<b>Certificated Salaries - Combined (Unrest + Rest)</b>							
1100	Certificated: Teachers Salary (Instructional)	\$ 81,188,893.53	\$ 82,856,563.00	\$ 79,738,634.00	\$ 83,026,106.00	\$ (3,117,929.00)	-3.76%
1200	Certificated: Pupil Support	\$ 10,662,212.87	\$ 11,187,066.00	\$ 10,947,669.00	\$ 11,848,119.00	\$ (239,397.00)	-2.14%
1300	Certificated: Supervisor & Admin Salary	\$ 10,927,454.18	\$ 15,219,962.00	\$ 15,090,105.00	\$ 12,744,516.00	\$ (129,857.00)	-0.85%
1900	Certificated: Other Salary	\$ 4,552,491.90	\$ 6,137,021.00	\$ 5,399,472.00	\$ 5,982,314.00	\$ (737,549.00)	-12.02%
<b>Total Certificated Salaries - Combined</b>		<b>\$ 107,331,052.48</b>	<b>\$ 115,400,612.00</b>	<b>\$ 111,175,880.00</b>	<b>\$ 113,601,055.00</b>	<b>\$ (4,224,732.00)</b>	<b>-3.66%</b>
<b>Classified Salaries - Combined (Unrest + Rest)</b>							
2100	Classified: Instructional Salary	\$ 12,773,244.03	\$ 14,977,125.00	\$ 14,166,745.00	\$ 13,656,510.00	\$ (810,380.00)	-5.41%
2200	Classified: Pupil Support Salary	\$ 15,172,484.72	\$ 15,371,244.00	\$ 15,289,364.00	\$ 14,638,931.00	\$ (81,880.00)	-0.53%
2300	Classified: Supervisor & Admin Salary	\$ 3,337,870.48	\$ 4,848,589.00	\$ 4,726,162.00	\$ 3,980,922.00	\$ (122,427.00)	-2.53%
2400	Clerical/Tech/Office Salary	\$ 13,720,135.50	\$ 13,993,162.00	\$ 13,991,421.00	\$ 13,401,552.00	\$ (1,741.00)	-0.01%
2900	Classified: Other Salary	\$ 7,856,258.02	\$ 9,698,008.00	\$ 9,301,903.00	\$ 9,602,159.00	\$ (396,105.00)	-4.08%
<b>Total Classified Salaries - Combined</b>		<b>\$ 52,859,992.75</b>	<b>\$ 58,888,128.00</b>	<b>\$ 57,475,595.00</b>	<b>\$ 55,280,074.00</b>	<b>\$ (1,412,533.00)</b>	<b>-2.40%</b>
<b>Employee Benefits - Combined (Unrest + Rest)</b>							
3100	STRS	\$ 26,687,126.72	\$ 29,497,506.00	\$ 30,182,818.00	\$ 31,868,275.00	\$ 685,312.00	2.32%
3200	PERS	\$ 11,345,005.09	\$ 15,234,743.00	\$ 13,855,960.00	\$ 15,332,705.00	\$ (1,378,783.00)	-9.05%
3300	OASDI/Medicare	\$ 5,662,242.61	\$ 6,298,325.00	\$ 6,225,189.00	\$ 6,265,138.00	\$ (73,136.00)	-1.16%
3400	Health & Welfare	\$ 47,837,167.54	\$ 53,978,000.00	\$ 53,004,426.00	\$ 58,221,539.00	\$ (973,574.00)	-1.80%
3500	State Unemployment Insurance	\$ 830,603.15	\$ 87,427.00	\$ 116,649.00	\$ 88,528.00	\$ 29,222.00	33.42%
3600	Workers Comp	\$ 4,358,527.30	\$ 4,710,938.00	\$ 4,592,929.00	\$ 4,572,443.00	\$ (118,009.00)	-2.51%
3700	Retiree Benefits	\$ 2,313,868.99	\$ 2,504,991.00	\$ 2,523,433.00	\$ 2,402,907.00	\$ 18,442.00	0.74%
3900	Cash In Lieu/Other	\$ 1,034,797.71	\$ 1,234,612.00	\$ 1,224,988.00	\$ 1,216,303.00	\$ (9,624.00)	-0.78%
<b>Total Employee Benefits - Combined</b>		<b>\$ 100,069,339.11</b>	<b>\$ 113,546,542.00</b>	<b>\$ 111,726,392.00</b>	<b>\$ 119,967,838.00</b>	<b>\$ (1,820,150.00)</b>	<b>-1.60%</b>
<b>Materials &amp; Supplies - Combined (Unrest + Rest)</b>							
4100	Approved Textbooks & Core Curriculum	\$ 3,476,704.17	\$ 3,533,031.00	\$ 2,653,797.00	\$ 1,265,702.00	\$ (879,234.00)	-24.89%
4200	Books & Other Reference Materials	\$ 387,372.84	\$ 667,794.00	\$ 1,169,518.00	\$ 414,310.00	\$ 501,724.00	75.13%
4300	Materials & Supplies	\$ 8,129,930.47	\$ 15,268,445.00	\$ 8,891,430.00	\$ 18,242,168.00	\$ (6,377,015.00)	-41.77%
4400	Non-Capitalized Furniture & Equipment	\$ 2,117,916.87	\$ 4,345,568.00	\$ 3,530,103.00	\$ 2,936,305.00	\$ (815,465.00)	-18.77%
<b>Total Materials &amp; Supplies - Combined</b>		<b>\$ 14,111,924.35</b>	<b>\$ 23,814,838.00</b>	<b>\$ 16,244,848.00</b>	<b>\$ 22,858,485.00</b>	<b>\$ (7,569,990.00)</b>	<b>-31.79%</b>

**COMBINED - GENERAL FUND SUMMARY**

		2022-23	2023-24	2023-24	2024-2025	Variance (C-B)	% Change
Services & Other Operating Expenses - Combined (Unrest + Rest)		Unaudited Actuals	2nd Interim	Estimated Actuals	Proposed Budget	EA vs. 2I	EA vs. 2I
		(A)	(B)	(C)	(D)	(E)	(F)
5100	Subagreements For Services	\$ 7,131,160.17	\$ 5,285,355.00	\$ 6,143,502.00	\$ 3,656,611.00	\$ 858,147.00	16.24%
5200	Travel & Conferences & Mileage	\$ 626,443.73	\$ 1,631,103.00	\$ 950,903.00	\$ 771,063.00	\$ (680,200.00)	-41.70%
5300	Dues & Memberships	\$ 75,792.28	\$ 169,214.00	\$ 81,105.00	\$ 69,622.00	\$ (88,109.00)	-52.07%
5400	Insurance	\$ 1,902,225.60	\$ 2,000,000.00	\$ 1,698,901.00	\$ 1,698,901.00	\$ (301,099.00)	-15.05%
5500	Operations & Housekeeping Svcs (Utilities)	\$ 5,572,445.45	\$ 5,515,970.00	\$ 5,561,759.00	\$ 5,181,850.00	\$ 45,789.00	0.83%
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 1,682,948.49	\$ 2,341,770.00	\$ 2,903,770.00	\$ 2,476,392.00	\$ 562,000.00	24.00%
5700	Direct Cost Transfers	\$ (3,378,529.00)	\$ (3,932,248.00)	\$ (4,725,442.00)	\$ (4,888,562.00)	\$ (793,194.00)	20.17%
5800	Prof/Consult Serv & Operate	\$ 987,420.54	\$ 1,902,428.00	\$ 1,618,563.00	\$ 1,873,883.00	\$ (283,865.00)	-14.92%
5801	Legal Cost	\$ 355,120.82	\$ 625,000.00	\$ 503,572.00	\$ 625,000.00	\$ (121,428.00)	-19.43%
5802	WASC Accreditation	\$ 6,463.76	\$ 13,051.00	\$ 11,683.00	\$ 8,700.00	\$ (1,368.00)	-10.48%
5804	Technology Services/Licenses	\$ 4,806,199.61	\$ 4,151,395.00	\$ 4,047,456.00	\$ 3,990,749.00	\$ (103,939.00)	-2.50%
5807	Elections	\$ 38,080.67	\$ 14,886.00	\$ -	\$ 27,000.00	\$ (14,886.00)	-100.00%
5808	Consultants	\$ 1,400,052.04	\$ 1,809,608.00	\$ 1,864,312.00	\$ 563,881.00	\$ 54,704.00	3.02%
5809	Audit Cost	\$ 72,280.00	\$ 72,280.00	\$ 68,000.00	\$ 68,000.00	\$ (4,280.00)	-5.92%
5810	Employee Health Exams	\$ 14,679.00	\$ 12,280.00	\$ 6,200.00	\$ 3,100.00	\$ (6,080.00)	-49.51%
5811	Fingerprinting	\$ 91,104.50	\$ 88,195.00	\$ 14,159.00	\$ 15,575.00	\$ (74,036.00)	-83.95%
5812	Advertisement/Recruitment	\$ 120,721.78	\$ 60,335.00	\$ 52,373.00	\$ 116,458.00	\$ (7,962.00)	-13.20%
5813	Outside Health Svcs Contract	\$ 1,512,089.95	\$ 129,626.00	\$ 1,202,393.00	\$ 36,000.00	\$ 1,072,767.00	827.59%
5814	Field Trip / Reimbursement	\$ 1,067,409.06	\$ 2,116,290.00	\$ 2,063,460.00	\$ 843,041.00	\$ (52,830.00)	-2.50%
5820	Student Awards & Scholarships	\$ -	\$ 106,016.00	\$ -	\$ 104,250.00	\$ (106,016.00)	-100.00%
5840	Outside Contracts	\$ 20,483,088.26	\$ 28,524,474.00	\$ 23,829,482.00	\$ 14,288,008.00	\$ (4,694,992.00)	-16.46%
5841	Non-Public Schools	\$ 251,501.61	\$ 306,250.00	\$ 201,106.00	\$ 201,106.00	\$ (105,144.00)	-34.33%
5842	Non-Public Agencies	\$ 302,951.87	\$ 406,140.00	\$ 200,000.00	\$ 200,000.00	\$ (206,140.00)	-50.76%
5850	Assessments, Judgements, Fees	\$ 420,224.83	\$ 336,062.00	\$ 409,718.00	\$ 404,456.00	\$ 73,656.00	21.92%
5870	Outside Catering Services-Dist	\$ 187,681.28	\$ 454,425.00	\$ 354,895.00	\$ 283,839.00	\$ (99,530.00)	-21.90%
5871	STRS P&I (Penalties/Interest)	\$ 3,897.52	\$ -	\$ 11,315.00	\$ -	\$ 11,315.00	cannot divide by zero
5899	Administration Costs	\$ 112,385.95	\$ 155,000.00	\$ 153,593.00	\$ 153,593.00	\$ (1,407.00)	-0.91%
59xx	Communications	\$ 536,759.84	\$ 680,884.00	\$ 664,235.00	\$ 678,649.00	\$ (16,649.00)	-2.45%
<b>Total Services &amp; Other Operating Expenses - Combined</b>		<b>\$ 46,382,599.61</b>	<b>\$ 54,975,789.00</b>	<b>\$ 49,891,013.00</b>	<b>\$ 33,451,165.00</b>	<b>\$ (5,084,776.00)</b>	<b>-9.25%</b>

**Capital Outlay - Combined (Unrest + Rest)**

6100	Land	\$ -	\$ 104,800.00	\$ 4,800.00	\$ 75,000.00	\$ (100,000.00)	-95.42%
6200	Buildings & Improvement of Buildings	\$ 7,956,128.88	\$ 25,378,428.00	\$ 24,559,587.00	\$ 1,275,530.00	\$ (818,841.00)	-3.23%
6400	Equipment	\$ 186,253.02	\$ 1,753,165.00	\$ 3,425,150.00	\$ 1,824,871.00	\$ 1,671,985.00	95.37%
6500	Equipment Replacement	\$ -	\$ 6,900.00	\$ -	\$ -	\$ (6,900.00)	-100.00%
<b>Total Capital Outlay - Combined</b>		<b>\$ 8,142,381.90</b>	<b>\$ 27,243,293.00</b>	<b>\$ 27,989,537.00</b>	<b>\$ 3,175,401.00</b>	<b>\$ 746,244.00</b>	<b>2.74%</b>

<b>COMBINED - GENERAL FUND SUMMARY</b>							
		<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-2025</b>	<b>Variance (C-B)</b>	<b>% Change</b>
<b>Other Outgo Out</b>		<b>Unaudited Actuals</b>	<b>2nd Interim</b>	<b>Estimated Actuals</b>	<b>Proposed Budget</b>	<b>EA vs. 2I</b>	<b>EA vs. 2I</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
7100	Other Outgo	\$ 76,279.00	\$ 76,279.00	\$ 76,279.00	\$ -	\$ -	0.00%
7200	Interagency Transfer Out (Pass-Through)	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	\$ -	0.00%
7300	Transfers of Indirect Costs	\$ (1,065,534.71)	\$ (1,539,311.00)	\$ (1,301,873.00)	\$ (1,576,396.00)	\$ 237,438.00	-15.42%
<b>Total Indirect/Direct Costs - Combined</b>		<b>\$ (839,255.71)</b>	<b>\$ (1,313,032.00)</b>	<b>\$ (1,075,594.00)</b>	<b>\$ (1,576,396.00)</b>	<b>\$ 237,438.00</b>	<b>-18.08%</b>
<b>TOTAL EXPENDITURES - COMBINED</b>		<b>\$ 328,058,034.49</b>	<b>\$ 392,556,170.00</b>	<b>\$ 373,427,671.00</b>	<b>\$ 346,757,622.00</b>	<b>\$ (19,128,499.00)</b>	<b>-4.87%</b>
<b>Other Financing Uses Out</b>							
7400	Debt Service	\$ 1,243,420.64	\$ 1,125,100.00	\$ 1,123,672.00	\$ 1,123,672.00	\$ (1,428.00)	-0.13%
7600	Interfund Transfers Out	\$ 9,213,764.21	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -	0.00%
<b>Total Financing Uses - Combined</b>		<b>\$ 10,457,184.85</b>	<b>\$ 1,126,900.00</b>	<b>\$ 1,125,472.00</b>	<b>\$ 1,123,672.00</b>	<b>\$ (1,428.00)</b>	<b>-0.13%</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES - COMBINED</b>		<b>\$ 338,515,219.34</b>	<b>\$ 393,683,070.00</b>	<b>\$ 374,553,143.00</b>	<b>\$ 347,881,294.00</b>	<b>\$ (19,129,927.00)</b>	<b>-4.86%</b>
<b>EXCESS OF REVENUES OVER EXPENSES - COMBINED</b>		<b>\$ 51,744,087.61</b>	<b>\$ (27,405,519.00)</b>	<b>\$ (7,317,881.00)</b>	<b>\$ (21,667,632.00)</b>	<b>\$ 20,087,638.00</b>	<b>-73.30%</b>

<b>COMBINED - GENERAL FUND SUMMARY</b>							
Components of Ending Fund Balance - Combined	2022-23	2023-24	2023-24	2024-2025	Variance (C-B)	% Change	
	Unaudited Actuals (A)	2nd Interim (B)	Estimated Actuals (C)	Proposed Budget (D)	EA vs. 2I (E)	EA vs. 2I (F)	
<b>Nonsependable</b>							
Revolving Cash	\$ 250,000.00	\$ 315,000.00	\$ 250,000.00	\$ 315,000.00	\$ (65,000.00)	-20.63%	
Stores Inventory	\$ 107,146.35	\$ 107,549.00	\$ 69,983.77	\$ 107,549.00	\$ (37,565.23)	-34.93%	
Prepaid Items	\$ 27,044.31	\$ -	\$ 703,625.00	\$ -	\$ 703,625.00	cannot divide by zero	
All Others	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Restricted</b>							
ELO-P	\$ 10,805,761.00	\$ -	\$ -	\$ -	\$ -		
Literary Coaches & Reading Specialist Grant	\$ 2,566,870.00	\$ 1,925,151.00	\$ 4,783,731.00	\$ 3,500,000.00	\$ 2,858,580.00	148.49%	
Educator Effectiveness Block Grant	\$ 3,939,100.67	\$ 2,766,529.00	\$ 2,845,840.00	\$ 2,402,027.00	\$ 79,311.00	2.87%	
Restricted Prop 20 Lottery	\$ 2,277,673.95	\$ 798,334.00	\$ 609,635.00	\$ 800,000.00	\$ (188,699.00)	-23.64%	
Community Schools CCSPP Plan Grant	\$ 158,002.85	\$ -	\$ 26,241.00	\$ -	\$ 26,241.00	cannot divide by zero	
Arts, Music, Instructional Materials Block Grant	\$ 4,443,084.21	\$ 5,283,757.00	\$ 6,868,401.00	\$ 4,500,000.00	\$ 1,584,644.00	29.99%	
KIT Grants	\$ 2,671,889.05	\$ -	\$ 1,685,969.00	\$ -	\$ 1,685,969.00	cannot divide by zero	
Classified School Employee PD Block Grant	\$ 160,725.13	\$ 160,725.00	\$ 160,725.00	\$ -	\$ -	0.00%	
SB117 COVID PPE & Cleaning Grant	\$ 174,207.59	\$ -	\$ 112,389.00	\$ -	\$ 112,389.00	cannot divide by zero	
A-G Access Grant	\$ 1,143,210.65	\$ 236,303.00	\$ 291,217.00	\$ 150,000.00	\$ 54,914.00	23.24%	
A-G Learning Loss Mitigation Grant	\$ 454,928.00	\$ 350,509.00	\$ 454,928.00	\$ 200,000.00	\$ 104,419.00	29.79%	
Learning Recovery Emergency Block Grant	\$ 28,310,786.96	\$ 20,525,313.00	\$ 20,419,803.00	\$ 15,000,000.00	\$ (105,510.00)	-0.51%	
Other State/Local Grants	\$ 385,250.63	\$ 202,540.00	\$ 4,891,978.00	\$ 2,157,698.00	\$ 4,689,438.00	2315.31%	
Fund 06 (Rollup Fund) GO Bond	\$ 2,331,573.65	\$ -	\$ 1,924,895.00	\$ 924,000.00	\$ 1,924,895.00	cannot divide by zero	
<b>Committed</b>							
Board Resolution #16-17-45 (Additional reserve committed by Board in 2016-17)	\$ 6,824,943.00	\$ 6,824,943.00	\$ 6,824,943.00	\$ 6,824,943.00	\$ -	0.00%	
Upcoming Board Resolution #23-24-50 (Bring additional reserve to 3% of 24-25 levels)	\$ -	\$ -	\$ -	\$ 3,595,580.00	\$ -	cannot divide by zero	
Upcoming Board Resolution #23-24-51 (One-time commitment in anticipation of deficit spending in the MYP; will be uncommitted at the end of 2024-25)	\$ -	\$ -	\$ -	\$ 6,000,000.00	\$ -	cannot divide by zero	
Board approved MOU for 4 extra teacher days in 2023-24 and 2024-25. This amount is "set-aside" in the ending fund balance to be expended over the next two years, as these funds are already promised with Resolution #22-23-57.	\$ 5,792,000.00	\$ 2,892,000.00	\$ 2,892,000.00	\$ -	\$ -	0.00%	
<b>Assigned</b>							
To support continued staffing (IA's)	\$ 4,884,400.00	\$ 4,884,400.00	\$ 4,884,400.00	\$ -	\$ -	0.00%	
<b>Unassigned/Unappropriated</b>							
3% State Required Reserve for Economic Uncertainties (REU)	\$ 10,155,457.00	\$ 11,810,492.10	\$ 11,236,594.29	\$ 10,436,438.82	\$ (573,897.81)	-4.86%	
Unassigned/Unappropriated Amount	\$ 20,788,707.32	\$ 22,163,697.88	\$ 29,397,582.92	\$ 22,754,013.16	\$ 7,233,885.04	32.64%	
<b>TOTAL ENDING FUND BALANCE - COMBINED</b>	<b>\$ 108,652,762.47</b>	<b>\$ 81,247,243.47</b>	<b>\$ 101,334,881.47</b>	<b>\$ 79,667,249.47</b>	<b>\$ 20,087,638.00</b>	<b>24.72%</b>	

# Section 4

## SACS Financial Report

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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: Pajaro Valley Unified School District Office

Date: 6/6/24

Adoption Date: 6/26/24

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

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: City Council Chambers at  
275 Main St., 4th Fl in  
Watsonville, CA 95076

Date: 6/20/24

Time: 6:15 pm

Contact person for additional information on the budget reports:

Name: Jenny Im

Title: Director of Fiscal Services and Interim CBO

Telephone: 831-786-2304

E-mail: jenny\_im@pvusd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/26/2024	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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/26/24

For additional information on this certification, please contact:

Name: Jenny Im  
Title: Director of Fiscal Services and Interim CBO  
Telephone: 831-786-2304  
E-mail: jenny\_im@pvusd.net

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	225,066,974.00	-2.12%	220,290,715.00	0.23%	220,806,991.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,127,691.00	-2.10%	5,999,075.00	-1.55%	5,905,995.00
4. Other Local Revenues	8600-8799	1,571,352.00	-3.90%	1,510,000.00	0.00%	1,510,000.00
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	(42,650,979.00)	1.00%	(43,077,489.00)	1.00%	(43,508,264.00)
6. Total (Sum lines A1 thru A5c)		190,115,038.00	-2.84%	184,722,301.00	0.00%	184,714,722.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				86,072,471.00		84,783,196.00
b. Step & Column Adjustment				860,724.00		829,831.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,149,999.00)		(1,781,999.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,072,471.00	-1.50%	84,783,196.00	-1.12%	83,831,028.00
2. Classified Salaries						
a. Base Salaries				28,464,142.00		28,748,783.00
b. Step & Column Adjustment				284,641.00		287,488.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,464,142.00	1.00%	28,748,783.00	1.00%	29,036,271.00
3. Employee Benefits	3000-3999	71,677,508.00	1.83%	72,986,495.00	1.40%	74,005,122.00
4. Books and Supplies	4000-4999	4,546,537.00	9.77%	4,990,919.00	-5.72%	4,705,458.00
5. Services and Other Operating Expenditures	5000-5999	10,594,675.00	15.46%	12,232,525.00	4.27%	12,755,194.00
6. Capital Outlay	6000-6999	50,000.00	440.00%	270,000.00	0.00%	270,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,123,672.00	0.13%	1,125,100.00	0.00%	1,125,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,188,363.00)	2.95%	(6,370,812.00)	0.00%	(6,370,812.00)
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)		196,340,642.00	1.24%	198,766,206.00	0.30%	199,357,361.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(6,225,604.00)		(14,043,905.00)		(14,642,639.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,259,125.00		50,033,521.00		35,989,616.00
2. Ending Fund Balance (Sum lines C and D1)		50,033,521.00		35,989,616.00		21,346,977.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	422,549.00		422,549.00		422,549.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	10,420,523.00		10,420,523.00		10,420,523.00
2. Other Commitments	9760	6,000,000.00				
d. Assigned	9780	1.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,436,439.00		9,955,339.00		9,975,540.00
2. Unassigned/Unappropriated	9790	22,754,009.00		15,191,205.00		528,365.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,033,521.00		35,989,616.00		21,346,977.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	10,420,523.00		10,420,523.00		10,420,523.00
b. Reserve for Economic Uncertainties	9789	10,436,439.00		9,955,339.00		9,975,540.00
c. Unassigned/Unappropriated	9790	22,754,009.00		15,191,205.00		528,365.00
(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)		43,610,971.00		35,567,067.00		20,924,428.00
<b>F. ASSUMPTIONS</b>						
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.						
Projected 20 FTE certificated decrease in each out-year through attrition to right-size with declining enrollment; additional decrease in 25-26 due to end of 4 extra teacher day MOU with PVFT which ends in 24-25.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	24,610,635.00	-25.05%	18,446,800.00	-1.63%	18,146,800.00
3. Other State Revenues	8300-8599	60,904,967.00	-4.37%	58,240,993.00	-0.13%	58,162,977.00
4. Other Local Revenues	8600-8799	6,563,808.00	-91.69%	545,600.00	0.00%	545,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,368,235.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	42,650,979.00	1.00%	43,077,489.00	1.00%	43,508,264.00
6. Total (Sum lines A1 thru A5c)		136,098,624.00	-11.60%	120,310,882.00	0.04%	120,363,641.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,528,583.00		27,713,869.00
b. Step & Column Adjustment				185,286.00		277,138.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,528,583.00	0.67%	27,713,869.00	1.00%	27,991,007.00
2. Classified Salaries						
a. Base Salaries				26,815,932.00		27,084,091.00
b. Step & Column Adjustment				268,159.00		270,841.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,815,932.00	1.00%	27,084,091.00	1.00%	27,354,932.00
3. Employee Benefits	3000-3999	48,290,330.00	2.66%	49,572,719.00	2.30%	50,715,268.00
4. Books and Supplies	4000-4999	18,311,948.00	-63.44%	6,694,095.00	-26.41%	4,926,153.00
5. Services and Other Operating Expenditures	5000-5999	22,856,490.00	-27.69%	16,527,178.00	0.19%	16,557,953.00
6. Capital Outlay	6000-6999	3,125,401.00	-76.00%	750,000.00	0.00%	750,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,611,967.00	2.70%	4,736,490.00	2.72%	4,865,323.00
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)		151,540,651.00	-12.18%	133,078,442.00	0.06%	133,160,636.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(15,442,027.00)		(12,767,560.00)		(12,796,995.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,075,754.00		29,633,727.00		16,866,167.00
2. Ending Fund Balance (Sum lines C and D1)		29,633,727.00		16,866,167.00		4,069,172.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,066,559.00		16,866,167.00		4,069,172.00
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	(2,432,832.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,633,727.00		16,866,167.00		4,069,172.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	225,066,974.00	-2.12%	220,290,715.00	0.23%	220,806,991.00
2. Federal Revenues	8100-8299	24,610,635.00	-25.05%	18,446,800.00	-1.63%	18,146,800.00
3. Other State Revenues	8300-8599	67,032,658.00	-4.17%	64,240,068.00	-0.27%	64,068,972.00
4. Other Local Revenues	8600-8799	8,135,160.00	-74.73%	2,055,600.00	0.00%	2,055,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,368,235.00	-100.00%	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)		326,213,662.00	-6.49%	305,033,183.00	0.01%	305,078,363.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				113,601,054.00		112,497,065.00
b. Step & Column Adjustment				1,046,010.00		1,106,969.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,149,999.00)		(1,781,999.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,601,054.00	-0.97%	112,497,065.00	-0.60%	111,822,035.00
2. Classified Salaries						
a. Base Salaries				55,280,074.00		55,832,874.00
b. Step & Column Adjustment				552,800.00		558,329.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,280,074.00	1.00%	55,832,874.00	1.00%	56,391,203.00
3. Employee Benefits	3000-3999	119,967,838.00	2.16%	122,559,214.00	1.76%	124,720,390.00
4. Books and Supplies	4000-4999	22,858,485.00	-48.88%	11,685,014.00	-17.57%	9,631,611.00
5. Services and Other Operating Expenditures	5000-5999	33,451,165.00	-14.02%	28,759,703.00	1.92%	29,313,147.00
6. Capital Outlay	6000-6999	3,175,401.00	-67.88%	1,020,000.00	0.00%	1,020,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,123,672.00	0.13%	1,125,100.00	0.00%	1,125,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,576,396.00)	3.67%	(1,634,322.00)	-7.88%	(1,505,489.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		347,881,293.00	-4.61%	331,844,648.00	0.20%	332,517,997.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(21,667,631.00)		(26,811,465.00)		(27,439,634.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		101,334,879.00		79,667,248.00		52,855,783.00
2. Ending Fund Balance (Sum lines C and D1)		79,667,248.00		52,855,783.00		25,416,149.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	422,549.00		422,549.00		422,549.00
b. Restricted	9740	32,066,559.00		16,866,167.00		4,069,172.00
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	10,420,523.00		10,420,523.00		10,420,523.00
2. Other Commitments	9760	6,000,000.00		0.00		0.00
d. Assigned	9780	1.00		0.00		0.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	10,436,439.00		9,955,339.00		9,975,540.00
2. Unassigned/Unappropriated	9790	20,321,177.00		15,191,205.00		528,365.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		79,667,248.00		52,855,783.00		25,416,149.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	10,420,523.00		10,420,523.00		10,420,523.00
b. Reserve for Economic Uncertainties	9789	10,436,439.00		9,955,339.00		9,975,540.00
c. Unassigned/Unappropriated	9790	22,754,009.00		15,191,205.00		528,365.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2,432,832.00)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		41,178,139.00		35,567,067.00		20,924,428.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.84%		10.72%		6.29%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
2. Special education pass-through funds  (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,602.09		15,877.54		15,492.63
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		347,881,293.00		331,844,648.00		332,517,997.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		347,881,293.00		331,844,648.00		332,517,997.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		10,436,438.79		9,955,339.44		9,975,539.91
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)						
		10,436,438.79		9,955,339.44		9,975,539.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,915.94	13,915.94	15,499.34	13,630.10	13,630.10	14,581.37
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	13,915.94	13,915.94	15,499.34	13,630.10	13,630.10	14,581.37
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	13,915.94	13,915.94	15,499.34	13,630.10	13,630.10	14,581.37
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	1,971.99	1,971.99	1,971.99	1,971.99	1,971.99	1,971.99
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	1,971.99	1,971.99	1,971.99	1,971.99	1,971.99	1,971.99
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,971.99	1,971.99	1,971.99	1,971.99	1,971.99	1,971.99

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	235,769,762.00	0.00	235,769,762.00	225,066,974.00	0.00	225,066,974.00	-4.5%
2) Federal Revenue		8100-8299	0.00	49,219,510.00	49,219,510.00	0.00	24,610,635.00	24,610,635.00	-50.0%
3) Other State Revenue		8300-8599	6,260,672.00	65,510,007.00	71,770,679.00	6,127,691.00	60,904,967.00	67,032,658.00	-6.6%
4) Other Local Revenue		8600-8799	4,308,068.00	4,799,008.00	9,107,076.00	1,571,352.00	6,563,808.00	8,135,160.00	-10.7%
5) TOTAL, REVENUES			246,338,502.00	119,528,525.00	365,867,027.00	232,766,017.00	92,079,410.00	324,845,427.00	-11.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	85,788,084.00	25,387,796.00	111,175,880.00	86,072,471.00	27,528,583.00	113,601,054.00	2.2%
2) Classified Salaries		2000-2999	30,819,078.00	26,656,517.00	57,475,595.00	28,464,142.00	26,815,932.00	55,280,074.00	-3.8%
3) Employee Benefits		3000-3999	67,138,017.00	44,588,375.00	111,726,392.00	71,677,508.00	48,290,330.00	119,967,838.00	7.4%
4) Books and Supplies		4000-4999	4,141,619.00	12,103,229.00	16,244,848.00	4,546,537.00	18,311,948.00	22,858,485.00	40.7%
5) Services and Other Operating Expenditures		5000-5999	12,651,457.00	37,239,556.00	49,891,013.00	10,594,675.00	22,856,490.00	33,451,165.00	-33.0%
6) Capital Outlay		6000-6999	2,600,763.00	25,388,774.00	27,989,537.00	50,000.00	3,125,401.00	3,175,401.00	-88.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,349,951.00	0.00	1,349,951.00	1,123,672.00	0.00	1,123,672.00	-16.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,927,012.00)	4,625,139.00	(1,301,873.00)	(6,188,363.00)	4,611,967.00	(1,576,396.00)	21.1%
9) TOTAL, EXPENDITURES			198,561,957.00	175,989,386.00	374,551,343.00	196,340,642.00	151,540,651.00	347,881,293.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,776,545.00	(56,460,861.00)	(8,684,316.00)	36,425,375.00	(59,461,241.00)	(23,035,866.00)	165.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,368,235.00	1,368,235.00	0.00	1,368,235.00	1,368,235.00	0.0%
b) Transfers Out		7600-7629	1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
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	(40,345,314.00)	40,345,314.00	0.00	(42,650,979.00)	42,650,979.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,347,114.00)	41,713,549.00	1,366,435.00	(42,650,979.00)	44,019,214.00	1,368,235.00	0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,429,431.00	(14,747,312.00)	(7,317,881.00)	(6,225,604.00)	(15,442,027.00)	(21,667,631.00)	196.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,829,694.00	59,823,066.00	108,652,760.00	56,259,125.00	45,075,754.00	101,334,879.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			48,829,694.00	59,823,066.00	108,652,760.00	56,259,125.00	45,075,754.00	101,334,879.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,829,694.00	59,823,066.00	108,652,760.00	56,259,125.00	45,075,754.00	101,334,879.00	-6.7%
2) Ending Balance, June 30 (E + F1e)			56,259,125.00	45,075,754.00	101,334,879.00	50,033,521.00	29,633,727.00	79,667,248.00	-21.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	315,000.00	0.00	315,000.00	26.0%
Stores		9712	69,983.77	0.00	69,983.77	107,549.00	0.00	107,549.00	53.7%
Prepaid Items		9713	703,625.00	1,383,569.13	2,087,194.13	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	43,904,353.87	43,904,353.87	0.00	32,066,559.00	32,066,559.00	-27.0%
c) Committed									
Stabilization Arrangements		9750	6,824,943.00	0.00	6,824,943.00	10,420,523.00	0.00	10,420,523.00	52.7%
Other Commitments		9760	2,892,000.00	0.00	2,892,000.00	6,000,000.00	0.00	6,000,000.00	107.5%
d) Assigned									
Other Assignments		9780	4,884,400.00	0.00	4,884,400.00	1.00	0.00	1.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,236,594.00	0.00	11,236,594.00	10,436,439.00	0.00	10,436,439.00	-7.1%
Unassigned/Unappropriated Amount		9790	29,397,579.23	(212,169.00)	29,185,410.23	22,754,009.00	(2,432,832.00)	20,321,177.00	-30.4%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	111,402,274.33	19,164,868.98	130,567,143.31				
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	250,000.00	0.00	250,000.00				
d) with Fiscal Agent/Trustee		9135	65,000.00	0.00	65,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	137,517.06	0.00	137,517.06				
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	69,983.77	0.00	69,983.77				
7) Prepaid Expenditures		9330	703,625.00	1,383,569.13	2,087,194.13				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			112,628,400.16	20,548,438.11	133,176,838.27				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	14,511,028.21	49,468.10	14,560,496.31				
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			14,511,028.21	49,468.10	14,560,496.31				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			98,117,371.95	20,498,970.01	118,616,341.96				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	126,061,153.00	0.00	126,061,153.00	120,613,038.00	0.00	120,613,038.00	-4.3%
Education Protection Account State Aid - Current Year		8012	35,629,262.00	0.00	35,629,262.00	30,022,244.00	0.00	30,022,244.00	-15.7%
State Aid - Prior Years		8019	(145,908.00)	0.00	(145,908.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	360,296.00	0.00	360,296.00	360,296.00	0.00	360,296.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	71,102,343.00	0.00	71,102,343.00	71,502,343.00	0.00	71,502,343.00	0.6%
Unsecured Roll Taxes		8042	1,694,022.00	0.00	1,694,022.00	1,694,022.00	0.00	1,694,022.00	0.0%
Prior Years' Taxes		8043	220,751.00	0.00	220,751.00	220,751.00	0.00	220,751.00	0.0%
Supplemental Taxes		8044	732,046.00	0.00	732,046.00	732,046.00	0.00	732,046.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,807,692.00	0.00	6,807,692.00	6,907,692.00	0.00	6,907,692.00	1.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,395,348.00	0.00	2,395,348.00	2,705,037.00	0.00	2,705,037.00	12.9%
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	51,728.00	0.00	51,728.00	51,728.00	0.00	51,728.00	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			244,908,733.00	0.00	244,908,733.00	234,809,197.00	0.00	234,809,197.00	-4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,138,971.00)	0.00	(9,138,971.00)	(9,742,223.00)	0.00	(9,742,223.00)	6.6%
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			235,769,762.00	0.00	235,769,762.00	225,066,974.00	0.00	225,066,974.00	-4.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,423,000.00	4,423,000.00	0.00	4,473,225.00	4,473,225.00	1.1%
Special Education Discretionary Grants		8182	0.00	648,294.00	648,294.00	0.00	640,602.00	640,602.00	-1.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,494,688.00	5,494,688.00		5,414,924.00	5,414,924.00	-1.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		903,040.00	903,040.00		861,977.00	861,977.00	-4.5%
Title III, Immigrant Student Program	4201	8290		39,163.00	39,163.00		43,808.00	43,808.00	11.9%
Title III, English Learner Program	4203	8290		1,249,944.00	1,249,944.00		1,125,489.00	1,125,489.00	-10.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		8,405,148.00	8,405,148.00		10,143,390.00	10,143,390.00	20.7%
Career and Technical Education	3500-3599	8290		190,052.00	190,052.00		177,917.00	177,917.00	-6.4%
All Other Federal Revenue	All Other	8290	0.00	27,866,181.00	27,866,181.00	0.00	1,729,303.00	1,729,303.00	-93.8%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	49,219,510.00	49,219,510.00	0.00	24,610,635.00	24,610,635.00	-50.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		15,780,038.00	15,780,038.00		15,780,038.00	15,780,038.00	0.0%
Prior Years	6500	8319		188,805.00	188,805.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	649,539.00	649,539.00	0.00	649,539.00	649,539.00	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	79,109.00	79,109.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	708,055.00	0.00	708,055.00	679,722.00	0.00	679,722.00	-4.0%
Lottery - Unrestricted and Instructional Materials		8560	2,507,617.00	1,025,768.00	3,533,385.00	2,402,969.00	1,018,682.00	3,421,651.00	-3.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		7,282,281.00	7,282,281.00		5,964,169.00	5,964,169.00	-18.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		190,188.00	190,188.00		0.00	0.00	-100.0%
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		867,925.00	867,925.00		1,163,917.00	1,163,917.00	34.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		100,000.00	100,000.00		96,428.00	96,428.00	-3.6%
All Other State Revenue	All Other	8590	3,045,000.00	39,346,354.00	42,391,354.00	3,045,000.00	36,232,194.00	39,277,194.00	-7.3%
<b>TOTAL, OTHER STATE REVENUE</b>			6,260,672.00	65,510,007.00	71,770,679.00	6,127,691.00	60,904,967.00	67,032,658.00	-6.6%
<b>OTHER LOCAL REVENUE</b>									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	3,600,000.00	56,790.00	3,656,790.00	1,000,000.00	0.00	1,000,000.00	-72.7%
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	1,185.00	0.00	1,185.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	19,679.00	19,679.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,762.00	24,286.00	29,048.00	0.00	3,136.00	3,136.00	-89.2%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	702,121.00	4,698,253.00	5,400,374.00	571,352.00	6,560,672.00	7,132,024.00	32.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,308,068.00	4,799,008.00	9,107,076.00	1,571,352.00	6,563,808.00	8,135,160.00	-10.7%
TOTAL, REVENUES			246,338,502.00	119,528,525.00	365,867,027.00	232,766,017.00	92,079,410.00	324,845,427.00	-11.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	61,427,816.00	18,310,818.00	79,738,634.00	62,185,065.00	20,841,041.00	83,026,106.00	4.1%
Certificated Pupil Support Salaries		1200	9,780,385.00	1,167,284.00	10,947,669.00	10,578,272.00	1,269,846.00	11,848,118.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	11,652,141.00	3,437,964.00	15,090,105.00	10,204,283.00	2,540,233.00	12,744,516.00	-15.5%
Other Certificated Salaries		1900	2,927,742.00	2,471,730.00	5,399,472.00	3,104,851.00	2,877,463.00	5,982,314.00	10.8%
TOTAL, CERTIFICATED SALARIES			85,788,084.00	25,387,796.00	111,175,880.00	86,072,471.00	27,528,583.00	113,601,054.00	2.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,197,089.00	11,969,656.00	14,166,745.00	1,308,747.00	12,347,763.00	13,656,510.00	-3.6%
Classified Support Salaries		2200	11,592,168.00	3,697,196.00	15,289,364.00	11,388,031.00	3,250,900.00	14,638,931.00	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	3,095,689.00	1,630,473.00	4,726,162.00	2,596,605.00	1,384,317.00	3,980,922.00	-15.8%
Clerical, Technical and Office Salaries		2400	10,615,686.00	3,375,735.00	13,991,421.00	10,108,484.00	3,293,068.00	13,401,552.00	-4.2%
Other Classified Salaries		2900	3,318,446.00	5,983,457.00	9,301,903.00	3,062,275.00	6,539,884.00	9,602,159.00	3.2%
TOTAL, CLASSIFIED SALARIES			30,819,078.00	26,656,517.00	57,475,595.00	28,464,142.00	26,815,932.00	55,280,074.00	-3.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	15,145,508.00	15,037,310.00	30,182,818.00	15,804,187.00	16,064,088.00	31,868,275.00	5.6%
PERS		3201-3202	7,026,929.00	6,829,031.00	13,855,960.00	7,775,223.00	7,557,482.00	15,332,705.00	10.7%
OASDI/Medicare/Alternative		3301-3302	3,726,862.00	2,498,327.00	6,225,189.00	3,692,269.00	2,572,869.00	6,265,138.00	0.6%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	35,375,863.00	17,628,563.00	53,004,426.00	38,781,286.00	19,440,253.00	58,221,539.00	9.8%
Unemployment Insurance		3501-3502	90,302.00	26,347.00	116,649.00	57,653.00	30,875.00	88,528.00	-24.1%
Workers' Compensation		3601-3602	3,177,608.00	1,415,321.00	4,592,929.00	3,115,961.00	1,456,482.00	4,572,443.00	-0.4%
OPEB, Allocated		3701-3702	1,754,230.00	769,203.00	2,523,433.00	1,636,519.00	766,388.00	2,402,907.00	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	840,715.00	384,273.00	1,224,988.00	814,410.00	401,893.00	1,216,303.00	-0.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,138,017.00</b>	<b>44,588,375.00</b>	<b>111,726,392.00</b>	<b>71,677,508.00</b>	<b>48,290,330.00</b>	<b>119,967,838.00</b>	<b>7.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	111,031.00	2,542,766.00	2,653,797.00	107,020.00	1,158,682.00	1,265,702.00	-52.3%
Books and Other Reference Materials		4200	39,395.00	1,130,123.00	1,169,518.00	11,291.00	403,019.00	414,310.00	-64.6%
Materials and Supplies		4300	3,029,644.00	5,861,786.00	8,891,430.00	3,879,952.00	14,362,216.00	18,242,168.00	105.2%
Noncapitalized Equipment		4400	961,549.00	2,568,554.00	3,530,103.00	548,274.00	2,388,031.00	2,936,305.00	-16.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,141,619.00</b>	<b>12,103,229.00</b>	<b>16,244,848.00</b>	<b>4,546,537.00</b>	<b>18,311,948.00</b>	<b>22,858,485.00</b>	<b>40.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	634,105.00	5,509,397.00	6,143,502.00	0.00	3,656,611.00	3,656,611.00	-40.5%
Travel and Conferences		5200	249,659.00	701,244.00	950,903.00	246,184.00	524,879.00	771,063.00	-18.9%
Dues and Memberships		5300	72,296.00	8,809.00	81,105.00	66,542.00	3,080.00	69,622.00	-14.2%
Insurance		5400 - 5450	1,698,901.00	0.00	1,698,901.00	1,698,901.00	0.00	1,698,901.00	0.0%
Operations and Housekeeping Services		5500	5,474,670.00	87,089.00	5,561,759.00	5,091,850.00	90,000.00	5,181,850.00	-6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	615,920.00	2,287,850.00	2,903,770.00	1,022,080.00	1,454,312.00	2,476,392.00	-14.7%
Transfers of Direct Costs		5710	(753,749.00)	753,749.00	0.00	(699,058.00)	699,058.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,104,072.00)	378,630.00	(4,725,442.00)	(5,152,892.00)	264,330.00	(4,888,562.00)	3.5%
Professional/Consulting Services and Operating Expenditures		5800	9,157,989.00	27,454,291.00	36,612,280.00	7,711,946.00	16,094,693.00	23,806,639.00	-35.0%
Communications		5900	605,738.00	58,497.00	664,235.00	609,122.00	69,527.00	678,649.00	2.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,651,457.00</b>	<b>37,239,556.00</b>	<b>49,891,013.00</b>	<b>10,594,675.00</b>	<b>22,856,490.00</b>	<b>33,451,165.00</b>	<b>-33.0%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,800.00	4,800.00	0.00	75,000.00	75,000.00	1,462.5%
Buildings and Improvements of Buildings		6200	2,283,487.00	22,276,100.00	24,559,587.00	0.00	1,275,530.00	1,275,530.00	-94.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	317,276.00	3,107,874.00	3,425,150.00	50,000.00	1,774,871.00	1,824,871.00	-46.7%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,600,763.00	25,388,774.00	27,989,537.00	50,000.00	3,125,401.00	3,175,401.00	-88.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	76,279.00	0.00	76,279.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	459,339.00	0.00	459,339.00	459,339.00	0.00	459,339.00	0.0%
Other Debt Service - Principal		7439	664,333.00	0.00	664,333.00	664,333.00	0.00	664,333.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,349,951.00	0.00	1,349,951.00	1,123,672.00	0.00	1,123,672.00	-16.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,625,139.00)	4,625,139.00	0.00	(4,611,967.00)	4,611,967.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(1,301,873.00)	0.00	(1,301,873.00)	(1,576,396.00)	0.00	(1,576,396.00)	21.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,927,012.00)	4,625,139.00	(1,301,873.00)	(6,188,363.00)	4,611,967.00	(1,576,396.00)	21.1%
TOTAL, EXPENDITURES			198,561,957.00	175,989,386.00	374,551,343.00	196,340,642.00	151,540,651.00	347,881,293.00	-7.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,368,235.00	1,368,235.00	0.00	1,368,235.00	1,368,235.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,368,235.00	1,368,235.00	0.00	1,368,235.00	1,368,235.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(40,345,314.00)	40,345,314.00	0.00	(42,650,979.00)	42,650,979.00	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			(40,345,314.00)	40,345,314.00	0.00	(42,650,979.00)	42,650,979.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(40,347,114.00)	41,713,549.00	1,366,435.00	(42,650,979.00)	44,019,214.00	1,368,235.00	0.1%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	235,769,762.00	0.00	235,769,762.00	225,066,974.00	0.00	225,066,974.00	-4.5%
2) Federal Revenue		8100-8299	0.00	49,219,510.00	49,219,510.00	0.00	24,610,635.00	24,610,635.00	-50.0%
3) Other State Revenue		8300-8599	6,260,672.00	65,510,007.00	71,770,679.00	6,127,691.00	60,904,967.00	67,032,658.00	-6.6%
4) Other Local Revenue		8600-8799	4,308,068.00	4,799,008.00	9,107,076.00	1,571,352.00	6,563,808.00	8,135,160.00	-10.7%
5) TOTAL, REVENUES			246,338,502.00	119,528,525.00	365,867,027.00	232,766,017.00	92,079,410.00	324,845,427.00	-11.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		102,867,357.00	87,121,580.00	189,988,937.00	105,257,166.00	82,751,834.00	188,009,000.00	-1.0%
2) Instruction - Related Services	2000-2999		32,165,438.00	22,534,590.00	54,700,028.00	30,865,426.00	23,970,741.00	54,836,167.00	0.2%
3) Pupil Services	3000-3999		31,522,698.00	17,019,165.00	48,541,863.00	33,540,645.00	13,964,833.00	47,505,478.00	-2.1%
4) Ancillary Services	4000-4999		2,775,087.00	903,373.00	3,678,460.00	2,482,062.00	1,005,994.00	3,488,056.00	-5.2%
5) Community Services	5000-5999		8,157.00	7,482.00	15,639.00	0.00	38,497.00	38,497.00	146.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,630,537.00	15,248,640.00	23,879,177.00	7,827,414.00	18,497,706.00	26,325,120.00	10.2%
8) Plant Services	8000-8999		19,242,732.00	33,154,556.00	52,397,288.00	15,244,257.00	11,311,046.00	26,555,303.00	-49.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,349,951.00	0.00	1,349,951.00	1,123,672.00	0.00	1,123,672.00	-16.8%
10) TOTAL, EXPENDITURES			198,561,957.00	175,989,386.00	374,551,343.00	196,340,642.00	151,540,651.00	347,881,293.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			47,776,545.00	(56,460,861.00)	(8,684,316.00)	36,425,375.00	(59,461,241.00)	(23,035,866.00)	165.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,368,235.00	1,368,235.00	0.00	1,368,235.00	1,368,235.00	0.0%
b) Transfers Out		7600-7629	1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
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	(40,345,314.00)	40,345,314.00	0.00	(42,650,979.00)	42,650,979.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,347,114.00)	41,713,549.00	1,366,435.00	(42,650,979.00)	44,019,214.00	1,368,235.00	0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,429,431.00	(14,747,312.00)	(7,317,881.00)	(6,225,604.00)	(15,442,027.00)	(21,667,631.00)	196.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,829,694.00	59,823,066.00	108,652,760.00	56,259,125.00	45,075,754.00	101,334,879.00	-6.7%

Budget, July 1  
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Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,829,694.00	59,823,066.00	108,652,760.00	56,259,125.00	45,075,754.00	101,334,879.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,829,694.00	59,823,066.00	108,652,760.00	56,259,125.00	45,075,754.00	101,334,879.00	-6.7%
2) Ending Balance, June 30 (E + F1e)			56,259,125.00	45,075,754.00	101,334,879.00	50,033,521.00	29,633,727.00	79,667,248.00	-21.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	315,000.00	0.00	315,000.00	26.0%
Stores		9712	69,983.77	0.00	69,983.77	107,549.00	0.00	107,549.00	53.7%
Prepaid Items		9713	703,625.00	1,383,569.13	2,087,194.13	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	43,904,353.87	43,904,353.87	0.00	32,066,559.00	32,066,559.00	-27.0%
c) Committed									
Stabilization Arrangements		9750	6,824,943.00	0.00	6,824,943.00	10,420,523.00	0.00	10,420,523.00	52.7%
Other Commitments (by Resource/Object)		9760	2,892,000.00	0.00	2,892,000.00	6,000,000.00	0.00	6,000,000.00	107.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,884,400.00	0.00	4,884,400.00	1.00	0.00	1.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,236,594.00	0.00	11,236,594.00	10,436,439.00	0.00	10,436,439.00	-7.1%
Unassigned/Unappropriated Amount		9790	29,397,579.23	(212,169.00)	29,185,410.23	22,754,009.00	(2,432,832.00)	20,321,177.00	-30.4%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,023,820.87	2,407,390.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	506,036.00	506,036.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	99,354.00	99,354.00
4201	ESSA: Title III, Immigrant Student Program	14,386.00	14,386.00
6211	Literacy Coaches and Reading Specialists Grant Program	4,783,731.00	3,452,245.00
6266	Educator Effectiveness, FY 2021-22	2,845,840.00	1,610,314.00
6300	Lottery: Instructional Materials	609,635.00	609,635.00
6318	Antibias Education Grant	0.00	20,058.00
6331	CA Community Schools Partnership Act - Planning Grant	26,241.00	1,019.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,868,401.00	4,588,701.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,073,835.00	2,073,833.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,685,969.00	0.00
7085	Learning Communities for School Success Program	997,353.00	866,393.00
7311	Classified School Employee Professional Development Block Grant	160,725.00	160,725.00
7388	SB 117 COVID-19 LEA Response Funds	112,389.00	0.00
7412	A-G Access/Success Grant	291,217.00	206,033.00
7413	A-G Learning Loss Mitigation Grant	454,928.00	353,899.00
7435	Learning Recovery Emergency Block Grant	20,419,803.00	14,779,122.00
7810	Other Restricted State	569,611.00	317,416.00
9010	Other Restricted Local	361,079.00	0.00
Total, Restricted Balance		43,904,353.87	32,066,559.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	813,000.00	784,000.00	-3.6%
5) TOTAL, REVENUES			813,000.00	784,000.00	-3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	808,000.00	784,000.00	-3.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
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			813,000.00	784,000.00	-103.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,313.00	283,313.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,313.00	283,313.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,313.00	283,313.00	0.0%
2) Ending Balance, June 30 (E + F1e)			283,313.00	283,313.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	283,313.00	283,313.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	283,313.29		
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			283,313.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			283,313.29		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	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	813,000.00	784,000.00	-3.6%
<b>TOTAL, REVENUES</b>			<b>813,000.00</b>	<b>784,000.00</b>	<b>-3.6%</b>
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	808,000.00	784,000.00	-3.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>808,000.00</b>	<b>784,000.00</b>	<b>-3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			813,000.00	784,000.00	-103.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	813,000.00	784,000.00	-3.6%
5) TOTAL, REVENUES			813,000.00	784,000.00	-3.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		813,000.00	784,000.00	-3.6%
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			813,000.00	784,000.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,313.00	283,313.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,313.00	283,313.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,313.00	283,313.00	0.0%
2) Ending Balance, June 30 (E + F1e)			283,313.00	283,313.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	283,313.00	283,313.00	0.0%
c) Committed					

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

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	8210	Student Activity Funds	283,313.00	283,313.00
Total, Restricted Balance			283,313.00	283,313.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	20,183,490.00	20,214,365.00	0.2%
2) Federal Revenue		8100-8299	118,316.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,541,199.00	2,685,900.00	5.7%
4) Other Local Revenue		8600-8799	433,398.00	371,222.00	-14.3%
5) TOTAL, REVENUES			23,276,403.00	23,271,487.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,475,871.00	8,351,040.00	-1.5%
2) Classified Salaries		2000-2999	1,514,671.00	1,364,377.00	-9.9%
3) Employee Benefits		3000-3999	5,712,259.00	6,079,659.00	6.4%
4) Books and Supplies		4000-4999	635,827.00	1,138,690.00	79.1%
5) Services and Other Operating Expenditures		5000-5999	5,582,006.00	6,983,402.00	25.1%
6) Capital Outlay		6000-6999	53,516.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,114.00	99,747.00	95.1%
9) TOTAL, EXPENDITURES			22,025,264.00	24,016,915.00	9.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,251,139.00	(745,428.00)	-159.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,368,235.00	1,368,235.00	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			(1,368,235.00)	(1,368,235.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(117,096.00)	(2,113,663.00)	1,705.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,193,343.80	7,076,247.80	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,193,343.80	7,076,247.80	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,193,343.80	7,076,247.80	-1.6%
2) Ending Balance, June 30 (E + F1e)			7,076,247.80	4,962,584.80	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	315,000.00	0.00	-100.0%
Stores		9712	107,549.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,686,514.70	847,744.58	-68.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,967,185.25	4,139,325.25	4.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.15)	(24,485.03)	2,129,033.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,766,643.38		
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			7,766,643.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	56,890.58		
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			56,890.58		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			7,709,752.80		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	9,583,722.00	9,598,871.00	0.2%
Education Protection Account State Aid - Current Year		8012	3,667,778.00	3,235,871.00	-11.8%
State Aid - Prior Years		8019	9,323.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	6,922,667.00	7,379,623.00	6.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,183,490.00	20,214,365.00	0.2%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	118,316.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			118,316.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	34,677.00	35,833.00	3.3%
Lottery - Unrestricted and Instructional Materials		8560	319,215.00	388,483.00	21.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	173,184.00	178,515.00	3.1%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,014,123.00	2,083,069.00	3.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,541,199.00</b>	<b>2,685,900.00</b>	<b>5.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	206,322.00	185,000.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	227,076.00	186,222.00	-18.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>433,398.00</b>	<b>371,222.00</b>	<b>-14.3%</b>
<b>TOTAL, REVENUES</b>			<b>23,276,403.00</b>	<b>23,271,487.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,090,083.00	7,152,579.00	0.9%
Certificated Pupil Support Salaries		1200	274,187.00	278,413.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,072,823.00	885,337.00	-17.5%
Other Certificated Salaries		1900	38,778.00	34,711.00	-10.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,475,871.00</b>	<b>8,351,040.00</b>	<b>-1.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	300,322.00	185,866.00	-38.1%
Classified Support Salaries		2200	371,047.00	364,041.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	600,336.00	574,625.00	-4.3%
Other Classified Salaries		2900	242,966.00	239,845.00	-1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,514,671.00</b>	<b>1,364,377.00</b>	<b>-9.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,499,086.00	1,577,212.00	5.2%
PERS		3201-3202	347,891.00	375,148.00	7.8%
OASDI/Medicare/Alternative		3301-3302	241,076.00	252,066.00	4.6%
Health and Welfare Benefits		3401-3402	3,131,806.00	3,403,770.00	8.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	5,039.00	4,882.00	-3.1%
Workers' Compensation		3601-3602	273,720.00	265,147.00	-3.1%
OPEB, Allocated		3701-3702	151,467.00	142,031.00	-6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,174.00	59,403.00	-4.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,712,259.00</b>	<b>6,079,659.00</b>	<b>6.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	72,793.00	38,000.00	-47.8%
Books and Other Reference Materials		4200	20,384.00	34,442.00	69.0%
Materials and Supplies		4300	343,550.00	592,934.00	72.6%
Noncapitalized Equipment		4400	199,100.00	473,314.00	137.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>635,827.00</b>	<b>1,138,690.00</b>	<b>79.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,274.00	78,538.00	188.0%
Dues and Memberships		5300	2,022.00	4,546.00	124.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,000.00	30,000.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,876.00	42,492.00	37.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,989,349.00	5,032,739.00	0.9%
Professional/Consulting Services and Operating Expenditures		5800	499,845.00	1,790,687.00	258.2%
Communications		5900	4,640.00	4,400.00	-5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,582,006.00</b>	<b>6,983,402.00</b>	<b>25.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,516.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>53,516.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	51,114.00	99,747.00	95.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>51,114.00</b>	<b>99,747.00</b>	<b>95.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,025,264.00</b>	<b>24,016,915.00</b>	<b>9.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,368,235.00	1,368,235.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			1,368,235.00	1,368,235.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,368,235.00)	(1,368,235.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	20,183,490.00	20,214,365.00	0.2%
2) Federal Revenue		8100-8299	118,316.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,541,199.00	2,685,900.00	5.7%
4) Other Local Revenue		8600-8799	433,398.00	371,222.00	-14.3%
5) TOTAL, REVENUES			23,276,403.00	23,271,487.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		12,789,061.00	14,343,513.00	12.2%
2) Instruction - Related Services	2000-2999		8,039,639.00	8,510,389.00	5.9%
3) Pupil Services	3000-3999		403,654.00	399,303.00	-1.1%
4) Ancillary Services	4000-4999		41,038.00	41,605.00	1.4%
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		51,114.00	99,747.00	95.1%
8) Plant Services	8000-8999		700,858.00	622,358.00	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,025,264.00	24,016,915.00	9.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,251,139.00	(745,428.00)	-159.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,368,235.00	1,368,235.00	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			(1,368,235.00)	(1,368,235.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(117,096.00)	(2,113,663.00)	1,705.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,193,343.80	7,076,247.80	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,193,343.80	7,076,247.80	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,193,343.80	7,076,247.80	-1.6%
2) Ending Balance, June 30 (E + F1e)			7,076,247.80	4,962,584.80	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	315,000.00	0.00	-100.0%
Stores		9712	107,549.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,686,514.70	847,744.58	-68.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,967,185.25	4,139,325.25	4.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.15)	(24,485.03)	2,129,033.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	60,836.45	60,836.45
6266	Educator Effectiveness, FY 2021-22	103,232.61	0.00
6300	Lottery: Instructional Materials	161,648.13	161,648.13
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	480,405.75	0.00
7311	Classified School Employee Professional Development Block Grant	3,191.00	0.00
7412	A-G Access/Success Grant	109,794.38	0.00
7413	A-G Learning Loss Mitigation Grant	81,311.02	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	13,580.00	13,580.00
7435	Learning Recovery Emergency Block Grant	1,060,835.36	0.00
7690	On-Behalf Pension Contributions	611,680.00	611,680.00
Total, Restricted Balance		2,686,514.70	847,744.58

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	389,060.00	337,035.00	-13.4%
3) Other State Revenue		8300-8599	3,821,392.00	3,601,690.00	-5.7%
4) Other Local Revenue		8600-8799	735,766.00	722,679.00	-1.8%
5) TOTAL, REVENUES			4,946,218.00	4,661,404.00	-5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,750,929.00	1,649,865.00	-5.8%
2) Classified Salaries		2000-2999	795,177.00	810,906.00	2.0%
3) Employee Benefits		3000-3999	1,302,862.00	1,528,682.00	17.3%
4) Books and Supplies		4000-4999	217,920.00	1,359,995.00	524.1%
5) Services and Other Operating Expenditures		5000-5999	443,580.00	382,900.00	-13.7%
6) Capital Outlay		6000-6999	100,119.00	445,000.00	344.5%
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	128,662.00	178,373.00	38.6%
9) TOTAL, EXPENDITURES			4,739,249.00	6,355,721.00	34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			206,969.00	(1,694,317.00)	-918.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			206,969.00	(1,694,317.00)	-918.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,725,656.00	1,932,625.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,725,656.00	1,932,625.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,725,656.00	1,932,625.00	12.0%
2) Ending Balance, June 30 (E + F1e)			1,932,625.00	238,308.00	-87.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,905,997.00	275,079.00	-85.6%
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	26,628.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(36,771.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,046,486.94		
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			2,046,486.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,971.50		
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			5,971.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,040,515.44		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	389,060.00	337,035.00	-13.4%
TOTAL, FEDERAL REVENUE			389,060.00	337,035.00	-13.4%
<b>OTHER STATE REVENUE</b>					
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	3,601,690.00	3,601,690.00	0.0%
All Other State Revenue	All Other	8590	219,702.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,821,392.00	3,601,690.00	-5.7%
<b>OTHER LOCAL REVENUE</b>					
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	60,907.00	62,000.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	557,107.00	499,810.00	-10.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	117,752.00	160,869.00	36.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			735,766.00	722,679.00	-1.8%
TOTAL, REVENUES			4,946,218.00	4,661,404.00	-5.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,088,391.00	969,242.00	-10.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	66,201.00	69,664.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	335,891.00	415,040.00	23.6%
Other Certificated Salaries		1900	260,446.00	195,919.00	-24.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,750,929.00</b>	<b>1,649,865.00</b>	<b>-5.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	56,416.00	55,051.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	649,275.00	675,048.00	4.0%
Other Classified Salaries		2900	89,486.00	80,807.00	-9.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>795,177.00</b>	<b>810,906.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	294,302.00	311,656.00	5.9%
PERS		3201-3202	192,993.00	211,184.00	9.4%
OASDI/Medicare/Alternative		3301-3302	86,010.00	148,469.00	72.6%
Health and Welfare Benefits		3401-3402	603,001.00	763,069.00	26.5%
Unemployment Insurance		3501-3502	1,323.00	1,269.00	-4.1%
Workers' Compensation		3601-3602	68,561.00	67,437.00	-1.6%
OPEB, Allocated		3701-3702	36,359.00	16,366.00	-55.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,313.00	9,232.00	-54.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,302,862.00</b>	<b>1,528,682.00</b>	<b>17.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23,506.00	0.00	-100.0%
Materials and Supplies		4300	83,330.00	987,995.00	1,085.6%
Noncapitalized Equipment		4400	111,084.00	372,000.00	234.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>217,920.00</b>	<b>1,359,995.00</b>	<b>524.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,614.00	40,500.00	28.1%
Dues and Memberships		5300	197.00	1,000.00	407.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,456.00	17,300.00	5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,929.00	78,600.00	0.9%
Professional/Consulting Services and Operating Expenditures		5800	266,008.00	195,500.00	-26.5%
Communications		5900	49,376.00	48,000.00	-2.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>443,580.00</b>	<b>382,900.00</b>	<b>-13.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,691.00	445,000.00	495.8%
Equipment		6400	25,428.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,119.00</b>	<b>445,000.00</b>	<b>344.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>						
Transfers of Indirect Costs - Interfund		7350	128,662.00		178,373.00	38.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,662.00		178,373.00	38.6%
TOTAL, EXPENDITURES			4,739,249.00		6,355,721.00	34.1%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
Other Authorized Interfund Transfers In		8919	0.00		0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00		0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>						
To: State School Building Fund/County School Facilities Fund		7613	0.00		0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00		0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00		0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00		0.00	0.0%
Proceeds from Leases		8972	0.00		0.00	0.0%
Proceeds from SBITAs		8974	0.00		0.00	0.0%
All Other Financing Sources		8979	0.00		0.00	0.0%
(c) TOTAL, SOURCES			0.00		0.00	0.0%
<b>USES</b>						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00		0.00	0.0%
All Other Financing Uses		7699	0.00		0.00	0.0%
(d) TOTAL, USES			0.00		0.00	0.0%
<b>CONTRIBUTIONS</b>						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00		0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	389,060.00	337,035.00	-13.4%
3) Other State Revenue		8300-8599	3,821,392.00	3,601,690.00	-5.7%
4) Other Local Revenue		8600-8799	735,766.00	722,679.00	-1.8%
5) TOTAL, REVENUES			4,946,218.00	4,661,404.00	-5.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,926,196.00	3,119,573.00	62.0%
2) Instruction - Related Services	2000-2999		2,300,461.00	2,299,936.00	0.0%
3) Pupil Services	3000-3999		93,992.00	107,572.00	14.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		128,662.00	178,373.00	38.6%
8) Plant Services	8000-8999		289,938.00	650,267.00	124.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,739,249.00	6,355,721.00	34.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			206,969.00	(1,694,317.00)	-918.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			206,969.00	(1,694,317.00)	-918.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,725,656.00	1,932,625.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,725,656.00	1,932,625.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,725,656.00	1,932,625.00	12.0%
2) Ending Balance, June 30 (E + F1e)			1,932,625.00	238,308.00	-87.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,905,997.00	275,079.00	-85.6%
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	26,628.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(36,771.00)	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	249,871.00	0.00
6391	Adult Education Program	1,381,047.00	0.00
7690	On-Behalf Pension Contributions	176,077.00	176,077.00
9010	Other Restricted Local	99,002.00	99,002.00
Total, Restricted Balance		1,905,997.00	275,079.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,016,245.00	12,083,693.00	-7.2%
3) Other State Revenue		8300-8599	9,469,689.00	10,756,187.00	13.6%
4) Other Local Revenue		8600-8799	1,560,119.00	1,355,055.00	-13.1%
5) TOTAL, REVENUES			24,046,053.00	24,194,935.00	0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,904,657.00	4,817,051.00	-1.8%
2) Classified Salaries		2000-2999	2,492,345.00	2,660,804.00	6.8%
3) Employee Benefits		3000-3999	5,706,409.00	5,252,210.00	-8.0%
4) Books and Supplies		4000-4999	1,164,758.00	2,568,581.00	120.5%
5) Services and Other Operating Expenditures		5000-5999	7,353,836.00	8,988,308.00	22.2%
6) Capital Outlay		6000-6999	1,856,696.00	2,123,108.00	14.3%
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	777,961.00	944,762.00	21.4%
9) TOTAL, EXPENDITURES			24,256,662.00	27,354,824.00	12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(210,609.00)	(3,159,889.00)	1,400.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(210,609.00)	(3,159,889.00)	1,400.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,119,620.00	1,909,011.00	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,119,620.00	1,909,011.00	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,119,620.00	1,909,011.00	-9.9%
2) Ending Balance, June 30 (E + F1e)			1,909,011.00	(1,250,878.00)	-165.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,046,708.00	1,270,352.00	-37.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(137,697.00)	(2,521,230.00)	1,731.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,622,960.53		
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			6,622,960.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,116.61		
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			14,116.61		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			6,608,843.92		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,016,245.00	12,083,693.00	-7.2%
TOTAL, FEDERAL REVENUE			13,016,245.00	12,083,693.00	-7.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	1,109,309.00	1,290,391.00	16.3%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,535,434.00	9,366,272.00	24.3%
All Other State Revenue	All Other	8590	824,946.00	99,524.00	-87.9%
TOTAL, OTHER STATE REVENUE			9,469,689.00	10,756,187.00	13.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	153,002.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	8,298.00	0.00	-100.0%
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	1,398,819.00	1,355,055.00	-3.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,560,119.00	1,355,055.00	-13.1%
TOTAL, REVENUES			24,046,053.00	24,194,935.00	0.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,574,697.00	3,524,559.00	-1.4%
Certificated Pupil Support Salaries		1200	6,365.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,169,764.00	1,063,406.00	-9.1%
Other Certificated Salaries		1900	153,831.00	229,086.00	48.9%
TOTAL, CERTIFICATED SALARIES			4,904,657.00	4,817,051.00	-1.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	114,419.00	146,000.00	27.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	312,103.00	328,723.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	321,614.00	357,990.00	11.3%
Clerical, Technical and Office Salaries		2400	772,665.00	876,710.00	13.5%
Other Classified Salaries		2900	971,544.00	951,381.00	-2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,492,345.00</b>	<b>2,660,804.00</b>	<b>6.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	894,252.00	879,709.00	-1.6%
PERS		3201-3202	657,527.00	697,601.00	6.1%
OASDI/Medicare/Alternative		3301-3302	330,294.00	323,362.00	-2.1%
Health and Welfare Benefits		3401-3402	3,461,536.00	3,032,028.00	-12.4%
Unemployment Insurance		3501-3502	4,848.00	3,625.00	-25.2%
Workers' Compensation		3601-3602	201,987.00	196,181.00	-2.9%
OPEB, Allocated		3701-3702	105,154.00	76,341.00	-27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,811.00	43,363.00	-14.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,706,409.00</b>	<b>5,252,210.00</b>	<b>-8.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	103,304.00	365,115.00	253.4%
Materials and Supplies		4300	802,505.00	1,661,732.00	107.1%
Noncapitalized Equipment		4400	258,949.00	541,734.00	109.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,164,758.00</b>	<b>2,568,581.00</b>	<b>120.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	48,510.00	80,918.00	66.8%
Dues and Memberships		5300	1,352.00	2,500.00	84.9%
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	43,277.00	49,312.00	13.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,860.00)	(60,399.00)	68.4%
Professional/Consulting Services and Operating Expenditures		5800	7,268,724.00	8,894,577.00	22.4%
Communications		5900	27,833.00	21,400.00	-23.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,353,836.00</b>	<b>8,988,308.00</b>	<b>22.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	3,800.00	0.00	-100.0%
Land Improvements		6170	735,695.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,035,842.00	2,123,108.00	105.0%
Equipment		6400	81,359.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,856,696.00</b>	<b>2,123,108.00</b>	<b>14.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	777,961.00	944,762.00	21.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>777,961.00</b>	<b>944,762.00</b>	<b>21.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,256,662.00</b>	<b>27,354,824.00</b>	<b>12.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,016,245.00	12,083,693.00	-7.2%
3) Other State Revenue		8300-8599	9,469,689.00	10,756,187.00	13.6%
4) Other Local Revenue		8600-8799	1,560,119.00	1,355,055.00	-13.1%
5) TOTAL, REVENUES			24,046,053.00	24,194,935.00	0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		13,963,983.00	16,327,510.00	16.9%
2) Instruction - Related Services	2000-2999		4,127,167.00	4,098,664.00	-0.7%
3) Pupil Services	3000-3999		2,692,283.00	3,091,874.00	14.8%
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		777,961.00	944,762.00	21.4%
8) Plant Services	8000-8999		2,695,268.00	2,892,014.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,256,662.00	27,354,824.00	12.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(210,609.00)	(3,159,889.00)	1,400.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(210,609.00)	(3,159,889.00)	1,400.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,119,620.00	1,909,011.00	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,119,620.00	1,909,011.00	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,119,620.00	1,909,011.00	-9.9%
2) Ending Balance, June 30 (E + F1e)			1,909,011.00	(1,250,878.00)	-165.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,046,708.00	1,270,352.00	-37.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(137,697.00)	(2,521,230.00)	1,731.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	361,440.00	361,440.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	118,983.00	0.00
6130	Child Development: Center-Based Reserve Account	1,330,525.00	673,152.00
7690	On-Behalf Pension Contributions	235,760.00	235,760.00
Total, Restricted Balance		2,046,708.00	1,270,352.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,373,606.00	12,060,767.00	-2.5%
3) Other State Revenue		8300-8599	3,076,238.00	3,020,000.00	-1.8%
4) Other Local Revenue		8600-8799	742,964.00	742,964.00	0.0%
5) TOTAL, REVENUES			16,192,808.00	15,823,731.00	-2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,630,519.00	4,324,222.00	-6.6%
3) Employee Benefits		3000-3999	4,800,708.00	4,967,219.00	3.5%
4) Books and Supplies		4000-4999	6,782,144.00	7,961,004.00	17.4%
5) Services and Other Operating Expenditures		5000-5999	(109,586.00)	(7,751.00)	-92.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	344,136.00	353,514.00	2.7%
9) TOTAL, EXPENDITURES			16,447,921.00	17,598,208.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(255,113.00)	(1,774,477.00)	595.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(255,113.00)	(1,774,477.00)	595.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,799,157.00	11,544,044.00	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,157.00	11,544,044.00	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,799,157.00	11,544,044.00	-2.2%
2) Ending Balance, June 30 (E + F1e)			11,544,044.00	9,769,567.00	-15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	211,200.87	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,641,922.13	11,141,907.00	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(309,079.00)	(1,372,340.00)	344.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,423,180.62		
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	211,200.87		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,634,381.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,483.20		
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			3,483.20		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			10,630,898.29		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	12,373,606.00	12,060,767.00	-2.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,373,606.00	12,060,767.00	-2.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,020,000.00	3,020,000.00	0.0%
All Other State Revenue		8590	56,238.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,076,238.00	3,020,000.00	-1.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	475,000.00	475,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	267,964.00	267,964.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			742,964.00	742,964.00	0.0%
TOTAL, REVENUES			16,192,808.00	15,823,731.00	-2.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,853,312.00	3,613,410.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	467,854.00	403,630.00	-13.7%
Clerical, Technical and Office Salaries		2400	302,820.00	304,760.00	0.6%
Other Classified Salaries		2900	6,533.00	2,422.00	-62.9%
TOTAL, CLASSIFIED SALARIES			4,630,519.00	4,324,222.00	-6.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,149,553.00	1,168,193.00	1.6%
OASDI/Medicare/Alternative		3301-3302	355,472.00	331,386.00	-6.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	3,079,382.00	3,268,617.00	6.1%
Unemployment Insurance		3501-3502	2,323.00	2,175.00	-6.4%
Workers' Compensation		3601-3602	126,678.00	118,256.00	-6.6%
OPEB, Allocated		3701-3702	64,756.00	56,055.00	-13.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,544.00	22,537.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,800,708.00</b>	<b>4,967,219.00</b>	<b>3.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	508,398.00	305,602.00	-39.9%
Noncapitalized Equipment		4400	14,860.00	14,860.00	0.0%
Food		4700	6,258,886.00	7,640,642.00	22.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,782,144.00</b>	<b>7,961,004.00</b>	<b>17.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,251.00	20,258.00	145.5%
Dues and Memberships		5300	1,892.00	1,892.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,000.00	26,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,035.00	21,990.00	-72.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(305,976.00)	(162,378.00)	-46.9%
Professional/Consulting Services and Operating Expenditures		5800	67,937.00	67,937.00	0.0%
Communications		5900	11,275.00	16,550.00	46.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(109,586.00)</b>	<b>(7,751.00)</b>	<b>-92.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	344,136.00	353,514.00	2.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>344,136.00</b>	<b>353,514.00</b>	<b>2.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,447,921.00</b>	<b>17,598,208.00</b>	<b>7.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,373,606.00	12,060,767.00	-2.5%
3) Other State Revenue		8300-8599	3,076,238.00	3,020,000.00	-1.8%
4) Other Local Revenue		8600-8799	742,964.00	742,964.00	0.0%
5) TOTAL, REVENUES			16,192,808.00	15,823,731.00	-2.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		16,075,023.00	17,216,244.00	7.1%
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		344,136.00	353,514.00	2.7%
8) Plant Services	8000-8999		28,762.00	28,450.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,447,921.00	17,598,208.00	7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(255,113.00)	(1,774,477.00)	595.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(255,113.00)	(1,774,477.00)	595.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,799,157.00	11,544,044.00	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,157.00	11,544,044.00	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,799,157.00	11,544,044.00	-2.2%
2) Ending Balance, June 30 (E + F1e)			11,544,044.00	9,769,567.00	-15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	211,200.87	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,641,922.13	11,141,907.00	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(309,079.00)	(1,372,340.00)	344.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,946,096.13	10,887,309.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	198,360.00	198,360.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	428,051.00	0.00
7690	On-Behalf Pension Contributions	56,238.00	56,238.00
9010	Other Restricted Local	13,177.00	0.00
Total, Restricted Balance		11,641,922.13	11,141,907.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,694,672.00	New
5) Services and Other Operating Expenditures		5000-5999	563,950.00	1,050,000.00	86.2%
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			563,950.00	8,744,672.00	1,450.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(563,950.00)	(8,744,672.00)	1,450.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(563,950.00)	(8,744,672.00)	1,450.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,862,825.00	8,298,875.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,862,825.00	8,298,875.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,862,825.00	8,298,875.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			8,298,875.00	(445,797.00)	-105.4%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,298,875.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(445,797.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,777,816.74		
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			8,777,816.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			8,777,816.74		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	7,694,672.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,694,672.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	250,000.00	New
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	563,950.00	800,000.00	41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			563,950.00	1,050,000.00	86.2%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			563,950.00	8,744,672.00	1,450.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		563,950.00	8,744,672.00	1,450.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			563,950.00	8,744,672.00	1,450.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(563,950.00)	(8,744,672.00)	1,450.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(563,950.00)	(8,744,672.00)	1,450.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,862,825.00	8,298,875.00	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,862,825.00	8,298,875.00	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,862,825.00	8,298,875.00	-6.4%
2) Ending Balance, June 30 (E + F1e)			8,298,875.00	(445,797.00)	-105.4%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,298,875.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(445,797.00)	New

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
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	272,212.00	322,577.00	18.5%
3) Employee Benefits		3000-3999	192,272.00	235,041.00	22.2%
4) Books and Supplies		4000-4999	92,421.00	2,362,049.00	2,455.7%
5) Services and Other Operating Expenditures		5000-5999	318,760.00	203,600.00	-36.1%
6) Capital Outlay		6000-6999	2,460,259.00	8,292,621.00	237.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,335,924.00	11,415,888.00	242.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,335,924.00)	(11,415,888.00)	242.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,335,924.00)	(11,415,888.00)	242.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,142,920.00	9,806,996.00	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,142,920.00	9,806,996.00	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,142,920.00	9,806,996.00	-25.4%
2) Ending Balance, June 30 (E + F1e)			9,806,996.00	(1,608,892.00)	-116.4%
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	10,319,339.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(512,343.00)	(1,608,892.00)	214.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,543,279.18		
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			11,543,279.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	36,215.83		
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			36,215.83		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,507,063.35		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	227,839.00	278,208.00	22.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	111.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	44,262.00	44,369.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			272,212.00	322,577.00	18.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	72,122.00	87,258.00	21.0%
OASDI/Medicare/Alternative		3301-3302	21,742.00	24,670.00	13.5%
Health and Welfare Benefits		3401-3402	86,707.00	110,166.00	27.1%
Unemployment Insurance		3501-3502	145.00	163.00	12.4%
Workers' Compensation		3601-3602	7,681.00	8,804.00	14.6%
OPEB, Allocated		3701-3702	3,875.00	3,980.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			192,272.00	235,041.00	22.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,444.00	2,299,049.00	11,724.0%
Noncapitalized Equipment		4400	72,977.00	63,000.00	-13.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			92,421.00	2,362,049.00	2,455.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	558.00	2,000.00	258.4%
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	317,602.00	201,000.00	-36.7%
Communications		5900	600.00	600.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			318,760.00	203,600.00	-36.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	61,700.00	30,000.00	-51.4%
Buildings and Improvements of Buildings		6200	2,398,559.00	8,262,621.00	244.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,460,259.00	8,292,621.00	237.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,335,924.00	11,415,888.00	242.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,335,924.00	11,415,888.00	242.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,335,924.00	11,415,888.00	242.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,335,924.00)	(11,415,888.00)	242.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,335,924.00)	(11,415,888.00)	242.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,142,920.00	9,806,996.00	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,142,920.00	9,806,996.00	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,142,920.00	9,806,996.00	-25.4%
2) Ending Balance, June 30 (E + F1e)			9,806,996.00	(1,608,892.00)	-116.4%
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	10,319,339.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(512,343.00)	(1,608,892.00)	214.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	10,319,339.00	0.00
Total, Restricted Balance		10,319,339.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	503,623.00	0.00	-100.0%
5) TOTAL, REVENUES			503,623.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	450,881.00	New
5) Services and Other Operating Expenditures		5000-5999	501,030.00	673,052.00	34.3%
6) Capital Outlay		6000-6999	714,111.00	7,310,858.00	923.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,215,141.00	8,434,791.00	594.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(711,518.00)	(8,434,791.00)	1,085.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(711,518.00)	(8,434,791.00)	1,085.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,352,285.00	5,640,767.00	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,352,285.00	5,640,767.00	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,352,285.00	5,640,767.00	-11.2%
2) Ending Balance, June 30 (E + F1e)			5,640,767.00	(2,794,024.00)	-149.5%
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	4,417,369.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,223,398.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,794,024.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,299,831.27		
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	4,235,536.96		
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			8,535,368.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,290.00		
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			4,290.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,531,078.23		
<b>OTHER STATE REVENUE</b>					
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
<b>OTHER LOCAL REVENUE</b>					
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	15,015.00	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	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	488,608.00	0.00
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				503,623.00	0.00
TOTAL, REVENUES				503,623.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	450,881.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	450,881.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	470,108.00	475,000.00	1.0%
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	30,922.00	198,052.00	540.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			501,030.00	673,052.00	34.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	714,111.00	7,310,858.00	923.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			714,111.00	7,310,858.00	923.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,215,141.00	8,434,791.00	594.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	503,623.00	0.00	-100.0%
5) TOTAL, REVENUES			503,623.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,500.00	18,500.00	0.0%
8) Plant Services	8000-8999		1,196,641.00	8,416,291.00	603.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,215,141.00	8,434,791.00	594.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(711,518.00)	(8,434,791.00)	1,085.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(711,518.00)	(8,434,791.00)	1,085.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,352,285.00	5,640,767.00	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,352,285.00	5,640,767.00	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,352,285.00	5,640,767.00	-11.2%
2) Ending Balance, June 30 (E + F1e)			5,640,767.00	(2,794,024.00)	-149.5%
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	4,417,369.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,223,398.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,794,024.00)	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	4,417,369.00	0.00
Total, Restricted Balance		4,417,369.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,308,321.00	3,206,350.00	38.9%
3) Other State Revenue		8300-8599	0.00	2,049,592.00	New
4) Other Local Revenue		8600-8799	215,050.00	65,000.00	-69.8%
5) TOTAL, REVENUES			2,523,371.00	5,320,942.00	110.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,729.00	65,000.00	266.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,501,869.00	5,255,942.00	16.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,519,598.00	5,320,942.00	17.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,996,227.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,996,227.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,338,751.00	1,342,524.00	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,751.00	1,342,524.00	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,751.00	1,342,524.00	-59.8%
2) Ending Balance, June 30 (E + F1e)			1,342,524.00	1,342,524.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,354,524.00	1,354,524.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(12,000.00)	(12,000.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(488,284.73)		
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			(488,284.73)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(488,284.73)		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	2,308,321.00	3,206,350.00	38.9%
TOTAL, FEDERAL REVENUE			2,308,321.00	3,206,350.00	38.9%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	2,049,592.00	New
TOTAL, OTHER STATE REVENUE			0.00	2,049,592.00	New
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	81,498.00	65,000.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	133,552.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,050.00	65,000.00	-69.8%
TOTAL, REVENUES			2,523,371.00	5,320,942.00	110.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,729.00	65,000.00	266.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,729.00	65,000.00	266.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,501,869.00	5,255,942.00	16.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,501,869.00	5,255,942.00	16.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			4,519,598.00	5,320,942.00	17.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,308,321.00	3,206,350.00	38.9%
3) Other State Revenue		8300-8599	0.00	2,049,592.00	New
4) Other Local Revenue		8600-8799	215,050.00	65,000.00	-69.8%
5) TOTAL, REVENUES			2,523,371.00	5,320,942.00	110.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,519,598.00	5,320,942.00	17.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,519,598.00	5,320,942.00	17.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,996,227.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,996,227.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,338,751.00	1,342,524.00	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,751.00	1,342,524.00	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,751.00	1,342,524.00	-59.8%
2) Ending Balance, June 30 (E + F1e)			1,342,524.00	1,342,524.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,354,524.00	1,354,524.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(12,000.00)	(12,000.00)	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
<b>A. REVENUES</b>					
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	5,510,173.00	6,090,000.00	10.5%
5) TOTAL, REVENUES			5,510,173.00	6,090,000.00	10.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,288,111.00	7,400,000.00	1.5%
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			7,288,111.00	7,400,000.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,777,938.00)	(1,310,000.00)	-26.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,777,938.00)	(1,310,000.00)	-26.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,305,510.00	4,527,572.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,305,510.00	4,527,572.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,305,510.00	4,527,572.00	-28.2%
2) Ending Net Position, June 30 (E + F1e)			4,527,572.00	3,217,572.00	-28.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,527,572.00	3,217,572.00	-28.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	605,248.76		
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	200,000.00		
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			805,248.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	593,752.07		
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			593,752.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			211,496.69		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,480,173.00	6,090,000.00	11.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,510,173.00	6,090,000.00	10.5%
TOTAL, REVENUES			5,510,173.00	6,090,000.00	10.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
Classified Supervisors' and Administrators' Salaries		2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400		0.00	0.00	0.0%
Other Classified Salaries		2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES				0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>						
STRS		3101-3102		0.00	0.00	0.0%
PERS		3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402		0.00	0.00	0.0%
Unemployment Insurance		3501-3502		0.00	0.00	0.0%
Workers' Compensation		3601-3602		0.00	0.00	0.0%
OPEB, Allocated		3701-3702		0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	0.00	0.0%
Other Employee Benefits		3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS				0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200		0.00	0.00	0.0%
Materials and Supplies		4300		0.00	0.00	0.0%
Noncapitalized Equipment		4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES				0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>						
Subagreements for Services		5100		0.00	0.00	0.0%
Travel and Conferences		5200		0.00	0.00	0.0%
Dues and Memberships		5300		0.00	0.00	0.0%
Insurance		5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services		5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750		0.00	0.00	0.0%
Professional/Consulting Services and						
Operating Expenditures		5800		7,288,111.00	7,400,000.00	1.5%
Communications		5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES				7,288,111.00	7,400,000.00	1.5%
<b>DEPRECIATION AND AMORTIZATION</b>						
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				7,288,111.00	7,400,000.00	1.5%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
Other Authorized Interfund Transfers In		8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>						
Other Authorized Interfund Transfers Out		7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
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%
<b>USES</b>						
Transfers of Funds from Lapsed/Reorganized LEAs		7651		0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>						
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES				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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,510,173.00	6,090,000.00	10.5%
5) TOTAL, REVENUES			5,510,173.00	6,090,000.00	10.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,288,111.00	7,400,000.00	1.5%
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			7,288,111.00	7,400,000.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,777,938.00)	(1,310,000.00)	-26.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,777,938.00)	(1,310,000.00)	-26.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,305,510.00	4,527,572.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,305,510.00	4,527,572.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,305,510.00	4,527,572.00	-28.2%
2) Ending Net Position, June 30 (E + F1e)			4,527,572.00	3,217,572.00	-28.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,527,572.00	3,217,572.00	-28.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	150,310.00	100,310.00	-33.3%
5) TOTAL, REVENUES			150,310.00	100,310.00	-33.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150,310.00	100,310.00	-33.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			150,310.00	100,310.00	-33.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,352,833.00	3,503,143.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,352,833.00	3,503,143.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,352,833.00	3,503,143.00	4.5%
2) Ending Net Position, June 30 (E + F1e)			3,503,143.00	3,603,453.00	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,503,143.00	3,603,453.00	2.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,489.32		
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	3,344,930.26		
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		9400			
11) TOTAL, ASSETS			3,353,419.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			3,353,419.58		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	310.00	310.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	150,000.00	100,000.00	-33.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,310.00	100,310.00	-33.3%
TOTAL, REVENUES			150,310.00	100,310.00	-33.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,310.00	100,310.00	-33.3%
5) TOTAL, REVENUES			150,310.00	100,310.00	-33.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			150,310.00	100,310.00	-33.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			150,310.00	100,310.00	-33.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,352,833.00	3,503,143.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,352,833.00	3,503,143.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,352,833.00	3,503,143.00	4.5%
2) Ending Net Position, June 30 (E + F1e)			3,503,143.00	3,603,453.00	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,503,143.00	3,603,453.00	2.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	497,880.00	497,880.00	0.0%
5) TOTAL, REVENUES			497,880.00	497,880.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	499,680.00	497,880.00	-0.4%
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			499,680.00	497,880.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,800.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,800.00	0.00	-100.0%
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			1,800.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,280,769.00	2,280,769.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,280,769.00	2,280,769.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,280,769.00	2,280,769.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			2,280,769.00	2,280,769.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,382,827.00	2,382,827.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(102,058.00)	(102,058.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,998,106.24		
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			2,998,106.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	196,315.01		
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			196,315.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			2,801,791.23		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	104,463.00	104,463.00	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	393,417.00	393,417.00	0.0%
TOTAL, OTHER LOCAL REVENUE			497,880.00	497,880.00	0.0%
TOTAL, REVENUES			497,880.00	497,880.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	499,680.00	497,880.00	-0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			499,680.00	497,880.00	-0.4%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			499,680.00	497,880.00	-0.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,800.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			1,800.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	497,880.00	497,880.00	0.0%
5) TOTAL, REVENUES			497,880.00	497,880.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		499,680.00	497,880.00	-0.4%
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, EXPENSES			499,680.00	497,880.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,800.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,800.00	0.00	-100.0%
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			1,800.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,280,769.00	2,280,769.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,280,769.00	2,280,769.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,280,769.00	2,280,769.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			2,280,769.00	2,280,769.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,382,827.00	2,382,827.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(102,058.00)	(102,058.00)	0.0%

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	15,602.09	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	16,634	16,656		
Charter School				
<b>Total ADA</b>	<b>16,634</b>	<b>16,656</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	16,335	16,341		
Charter School	1,921	1,891		
<b>Total ADA</b>	<b>18,256</b>	<b>18,232</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	15,557	15,499		
Charter School	1,895	1,972		
<b>Total ADA</b>	<b>17,452</b>	<b>17,471</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	14,581			
Charter School	1,972			
<b>Total ADA</b>	<b>16,553</b>			

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**1B. Comparison of District ADA to the Standard**

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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	16,851	16,599		
Charter School		2,061		
<b>Total Enrollment</b>	<b>16,851</b>	<b>18,660</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	16,335	15,907		
Charter School		2,043		
<b>Total Enrollment</b>	<b>16,335</b>	<b>17,950</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	15,567	15,411		
Charter School	1,895	2,102		
<b>Total Enrollment</b>	<b>17,462</b>	<b>17,513</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	14,735			
Charter School	2,102			
<b>Total Enrollment</b>	<b>16,837</b>			

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

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

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

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

Adopted Budget Criteria & Standards Reports for 2021-22 and 2022-23 did not have charter enrollments filled out.

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	14,601	16,599	
Charter School		2,061	
<b>Total ADA/Enrollment</b>	<b>14,601</b>	<b>18,660</b>	<b>78.2%</b>
Second Prior Year (2022-23)			
District Regular	14,158	15,907	
Charter School	1,891	2,043	
<b>Total ADA/Enrollment</b>	<b>16,049</b>	<b>17,950</b>	<b>89.4%</b>
First Prior Year (2023-24)			
District Regular	13,916	15,411	
Charter School	1,972	2,102	
<b>Total ADA/Enrollment</b>	<b>15,888</b>	<b>17,513</b>	<b>90.7%</b>
Historical Average Ratio:			86.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>86.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	13,630	14,735		
Charter School	1,972	2,102		
<b>Total ADA/Enrollment</b>	<b>15,602</b>	<b>16,837</b>	<b>92.7%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	13,019	14,074		
Charter School	1,972	2,102		
<b>Total ADA/Enrollment</b>	<b>14,991</b>	<b>16,176</b>	<b>92.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	12,489	13,501		
Charter School	1,972	2,102		
<b>Total ADA/Enrollment</b>	<b>14,461</b>	<b>15,603</b>	<b>92.7%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD 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)

District will hold a district-wide attendance campaign in 24-25, along with expanding Saturday School and credit recovery through Expanded Learning. The district's 23-24 P-2 ADA showed a larger than normal decrease from P-1, with nearly half of the ADA loss at one high school. Staff are currently reviewing the data to determine if a correction will need to be submitted at the P-2 Correction window.

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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	17,471.33	16,553.36	15,877.54	15,492.63
b. Prior Year ADA (Funded)		17,471.33	16,553.36	15,877.54
c. Difference (Step 1a minus Step 1b)		(917.97)	(675.82)	(384.91)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.25%)	(4.08%)	(2.42%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		227,623,079.00	235,915,670.00	220,290,715.00
b1. COLA percentage		8.22%	1.07%	2.93%
b2. COLA amount (proxy for purposes of this criterion)		18,710,617.09	2,524,297.67	6,454,517.95
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	1.07%	2.93%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		2.97%	(3.01%)	.51%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>1.97% to 3.97%</b>	<b>-4.01% to -2.01%</b>	<b>-0.49% to 1.51%</b>

**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)	83,364,226.00	84,173,915.00	84,991,700.00	8,587,664.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	245,054,641.00	234,809,197.00	230,549,185.00	231,425,466.00
District's Projected Change in LCFF Revenue:		(4.18%)	(1.81%)	.38%
<b>LCFF Revenue Standard</b>		<b>1.97% to 3.97%</b>	<b>-4.01% to -2.01%</b>	<b>-0.49% to 1.51%</b>
<b>Status:</b>		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

Total of District and Charter (Fund 09) LCFF. Declining enrollment projected for the district. Charters projected flat.

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)	145,867,491.58	
Second Prior Year (2022-23)	167,686,389.35	188,382,553.29	89.0%
First Prior Year (2023-24)	183,745,179.00	198,561,957.00	92.5%
	Historical Average Ratio:		91.2%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.2% to 94.2%</b>	<b>88.2% to 94.2%</b>	<b>88.2% to 94.2%</b>

**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)	186,214,121.00		
1st Subsequent Year (2025-26)	186,518,474.00	198,766,206.00	93.8%	Met
2nd Subsequent Year (2026-27)	186,872,421.00	199,357,361.00	93.7%	Met

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

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

- 1a. STANDARD 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)

24-25 is projecting a large 8% increase in h&w. Also includes MOU for 4 extra PVFT Teacher days. Removed in 25-26 and out-y years.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.97%	(3.01%)	.51%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.03% to 12.97%</b>	<b>-13.01% to 6.99%</b>	<b>-9.49% to 10.51%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.03% to 7.97%	-8.01% to 1.99%	-4.49% to 5.51%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	49,219,510.00		
Budget Year (2024-25)	24,610,635.00	(50.00%)	Yes
1st Subsequent Year (2025-26)	18,446,800.00	(25.05%)	Yes
2nd Subsequent Year (2026-27)	18,146,800.00	(1.63%)	No

**Explanation:**  
(required if Yes)

One-time ESSER and ELO-G all budgeted in 23-24 at Estimated Actuals for ongoing capital outlay projects. Will set up accruals at Unaudited Actuals for any construction projects unfinished as of June 30th. These projects will be finished over the summer by the Sept 30, 2024 ESSER deadline. All carry over also removed from the budget in out-years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2023-24)	71,770,679.00		
Budget Year (2024-25)	67,032,658.00	(6.60%)	Yes
1st Subsequent Year (2025-26)	64,240,068.00	(4.17%)	No
2nd Subsequent Year (2026-27)	64,068,972.00	(.27%)	No

**Explanation:**  
(required if Yes)

One-time state funding such as AMIM removed in 24-25.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2023-24)	9,107,076.00		
Budget Year (2024-25)	8,135,160.00	(10.67%)	Yes
1st Subsequent Year (2025-26)	2,055,600.00	(74.73%)	Yes
2nd Subsequent Year (2026-27)	2,055,600.00	0.00%	No

**Explanation:**  
(required if Yes)

Unspent site donation revenue moved to 24-25 budget. Out-years do not budget donation & fundraising dollars until received. Interest income also reduced in the out-years, as 23-24 benefited from a historically high fed interest rate.

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

First Prior Year (2023-24)	16,244,848.00		
Budget Year (2024-25)	22,858,485.00	40.71%	Yes
1st Subsequent Year (2025-26)	11,685,014.00	(48.88%)	Yes
2nd Subsequent Year (2026-27)	9,631,611.00	(17.57%)	Yes

**Explanation:**  
(required if Yes)

Carry over for Expanded Learning moved from 23-24 to 24-25, as well as for categorical programs subject to deferred revenue. Reductions in out-years due to spending down of one-time ESSER and state block grants.

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

First Prior Year (2023-24)	49,891,013.00		
Budget Year (2024-25)	33,451,165.00	(32.95%)	Yes
1st Subsequent Year (2025-26)	28,759,703.00	(14.02%)	Yes
2nd Subsequent Year (2026-27)	29,313,147.00	1.92%	No

**Explanation:**  
(required if Yes)

Shifts mainly due to spending down of one-time dollars.

**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
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**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2023-24)	130,097,265.00		
Budget Year (2024-25)	99,778,453.00	(23.30%)	Not Met
1st Subsequent Year (2025-26)	84,742,468.00	(15.07%)	Not Met
2nd Subsequent Year (2026-27)	84,271,372.00	(.56%)	Met

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

First Prior Year (2023-24)	66,135,861.00		
Budget Year (2024-25)	56,309,650.00	(14.86%)	Not Met
1st Subsequent Year (2025-26)	40,444,717.00	(28.17%)	Not Met
2nd Subsequent Year (2026-27)	38,944,758.00	(3.71%)	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)

One-time ESSER and ELO-G all budgeted in 23-24 at Estimated Actuals for ongoing capital outlay projects. Will set up accruals at Unaudited Actuals for any construction projects unfinished as of June 30th. These projects will be finished over the summer by the Sept 30, 2024 ESSER deadline. All carry over also removed from the budget in out-years.

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

One-time state funding such as AMIM removed in 24-25.

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

Unspent site donation revenue moved to 24-25 budget. Out-years do not budget donation & fundraising dollars until received. Interest income also reduced in the out-years, as 23-24 benefited from a historically high fed interest rate.

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)

Carry over for Expanded Learning moved from 23-24 to 24-25, as well as for categorical programs subject to deferred revenue. Reductions in out-years due to spending down of one-time ESSER and state block grants.

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

Shifts mainly due to spending down of one-time dollars.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	334,817,693.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	334,817,693.00	10,044,530.79	9,655,654.00	Not Met

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

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

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

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

\$388,876 not budgeted in anticipation of carry over

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	6,824,943.00	6,824,943.00	6,824,943.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,420,967.00	10,155,457.00	11,236,594.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,032,090.77	20,788,707.32	29,397,579.23
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(212,169.00)
e. Available Reserves (Lines 1a through 1d)	37,278,000.77	37,769,107.32	47,246,947.23
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	281,804,245.70	338,515,219.54	374,553,143.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	281,804,245.70	338,515,219.54	374,553,143.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.2%	11.2%	12.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.4%</b>	<b>3.7%</b>	<b>4.2%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	17,691,312.68	159,615,541.04	N/A	Met
Second Prior Year (2022-23)	8,849,062.57	197,293,048.29	N/A	Met
First Prior Year (2023-24)	7,429,431.00	198,563,757.00	N/A	Met
Budget Year (2024-25) (Information only)	(6,225,604.00)	196,340,642.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	20,686,880.00	25,123,386.84	N/A		Met
Second Prior Year (2022-23)	39,623,476.00	39,980,635.41	N/A		Met
First Prior Year (2023-24)	46,149,534.00	48,829,694.00	N/A		Met
Budget Year (2024-25) (Information only)	56,259,125.00				

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

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	73,293,869.00	Met

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

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

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

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

10. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	15,602	15,878	15,493
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00		
		0.00	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)	347,881,293.00	331,844,648.00	332,517,997.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	347,881,293.00	331,844,648.00	332,517,997.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,436,438.79	9,955,339.44	9,975,539.91
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>10,436,438.79</b>	<b>9,955,339.44</b>	<b>9,975,539.91</b>

**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)	10,420,523.00	10,420,523.00	10,420,523.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,436,439.00	9,955,339.00	9,975,540.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,754,009.00	15,191,205.00	528,365.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2,432,832.00)	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)	41,178,139.00	35,567,067.00	20,924,428.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.84%	10.72%	6.29%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>10,436,438.79</b>	<b>9,955,339.44</b>	<b>9,975,539.91</b>
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?

Yes

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

District has pending litigation

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(40,345,314.00)			
Budget Year (2024-25)	(42,650,979.00)	2,305,665.00	5.7%	Met
1st Subsequent Year (2025-26)	(43,077,489.00)	426,510.00	1.0%	Met
2nd Subsequent Year (2026-27)	(43,508,264.00)	430,775.00	1.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	1,368,235.00			
Budget Year (2024-25)	1,368,235.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	(1,368,235.00)	(100.0%)	Not Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	1,800.00			
Budget Year (2024-25)	0.00	(1,800.00)	(100.0%)	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

\* 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)

ELO-P Fu 09 to Fu 01 Transfer in 23-24 and 24-25

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)

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. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**

(required if YES)

PMS FEMA flood restoration  
ESSER Capital Outlay projects through September 30, 2024  
Climatec HVAC



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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
3,217,572	0

4 OPEB Liabilities

a. Total OPEB liability	116,816,870.00
b. OPEB plan(s) fiduciary net position (if applicable)	3,353,137.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	113,463,733.00
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	5,748,274.00	5,748,274.00	5,748,274.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,697,680.00	2,838,091.00	2,838,091.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	5,198,293.00	5,609,718.00	5,943,065.00
d. Number of retirees receiving OPEB benefits	156.00	156.00	156.00

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

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

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

No
----

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

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3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,870,949.00
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b. Unfunded liability for self-insurance programs

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4. Self-Insurance Contributions

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

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

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


**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1120.2	1109.69	1089	1069

**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)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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


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

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

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

If Yes, explain the nature of the new costs:


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

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

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

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

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

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

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1020	1010.39	1010	1010

**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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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


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

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

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


**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	155.1	154	154	154

**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

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
-----

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

Jun 26, 2024
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**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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	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
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

District is in historical declining enrollment that is projected to continue in all budgeted years. The district has seen many transitions at the Cabinet level in 2023-24. An Interim Superintendent was in place through April 2024 and our new Superintendent started in May 2024. An Interim Assistant Superintendent of HR was in place through May 2024 and the position is currently vacant. The CBO position has been vacant since the fall and has been filled with two Interim CBOs, the current who is currently the Director of Fiscal Services has been working out of class since the spring. The Director of Fiscal Services is also new and has been in the role for a year.

**End of School District Budget Criteria and Standards Review**

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(4,888,562.00)	0.00	(1,576,396.00)				
Other Sources/Uses Detail					1,368,235.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,032,739.00	0.00	99,747.00	0.00				
Other Sources/Uses Detail					0.00	1,368,235.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	78,600.00	0.00	178,373.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(60,399.00)	944,762.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(162,378.00)	353,514.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	5,111,339.00	(5,111,339.00)	1,576,396.00	(1,576,396.00)	1,368,235.00	1,368,235.00		