



OFFICE OF THE FINANCIAL SERVICES OFFICER

135 VAN NESS AVENUE

SAN FRANCISCO, CA 94102

BOARD OF EDUCATION

OFFICE OF THE SUPERINTENDENT

555 FRANKLIN STREET

SAN FRANCISCO, CA 94102

SAN FRANCISCO UNIFIED SCHOOL DISTRICT

RECOMMENDED BUDGET

For Fiscal Year 2024-25

2nd Reading



Standardized Account Code Structure (SACS) Forms

BOARD OF EDUCATION

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RECOMMENDED BY

MATT WAYNE, Ed.D.

SUPERINTENDENT OF SCHOOLS

JUNE 25, 2024

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: 555 Franklin Street, San Francisco, CA 94102

Date: June 11, 2024

Adoption Date: June 25, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 555 Franklin Street,
San Francisco, CA 94102

Date: June 11, 2024

Time: _____

Contact person for additional information on the budget reports:

Name: Jackie Chen

Telephone: 415-241-8542 x 1617

Title: Financial Services Officer

E-mail: chenj28@sfusd.edu

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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/25/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ 24,747,000.00

Less: Amount of total liabilities reserved in budget:

\$ 29,211,231.00

Estimated accrued but unfunded liabilities:

\$ (4,464,231.00)

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

Date of Meeting: June 25, 2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Kenneth Neu

Title: Manager, Business Services

Telephone: (415) 241-6309

E-mail: neuk@sfusd.edu

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099	646,819,208.02	42,928,449.89	689,747,657.91	630,979,646.00	42,928,449.00	673,908,095.00	-2.3%	
2) Federal Revenue	8100-8299	1,200,000.00	79,761,754.60	80,961,754.60	1,718,192.00	44,073,992.26	45,792,184.26	-43.4%	
3) Other State Revenue	8300-8599	22,880,700.65	149,657,192.57	172,537,893.22	22,654,103.00	126,839,605.47	149,493,708.47	-13.4%	
4) Other Local Revenue	8600-8799	52,276,761.63	259,839,297.24	312,116,058.87	53,127,876.00	253,321,023.00	306,448,899.00	-1.8%	
5) TOTAL, REVENUES		723,176,670.30	532,186,694.30	1,255,363,364.60	708,479,817.00	467,163,069.73	1,175,642,886.73	-6.4%	
B. EXPENDITURES									
1) Certificated Salaries	1000-1999	233,431,210.89	229,665,944.75	463,097,155.64	264,092,852.93	248,592,925.85	512,685,778.78	10.7%	
2) Classified Salaries	2000-2999	109,370,475.14	115,093,777.39	224,464,252.53	86,389,446.24	131,952,329.79	218,341,776.03	-2.7%	
3) Employee Benefits	3000-3999	155,355,139.39	169,959,119.80	325,314,259.19	165,578,331.64	202,460,013.30	368,038,344.94	13.1%	
4) Books and Supplies	4000-4999	13,366,980.03	57,127,024.09	70,494,004.12	10,244,339.23	21,642,407.31	31,886,746.54	-54.8%	
5) Services and Other Operating Expenditures	5000-5999	102,558,006.84	139,836,224.39	242,394,231.23	91,556,128.05	98,923,830.10	190,479,958.15	-21.4%	
6) Capital Outlay	6000-6999	246,326.95	4,283,268.75	4,529,595.70	60,000.00	558,605.00	618,605.00	-86.3%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	435,115.01	3,492,207.00	3,927,322.01	461,857.00	3,797,560.00	4,259,417.00	8.5%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(7,866,336.56)	6,403,119.37	(1,463,217.19)	(14,056,457.84)	11,308,178.13	(2,748,279.71)	87.8%	
9) TOTAL, EXPENDITURES	7300-7399	606,896,917.69	725,860,685.54	1,332,757,603.23	604,326,497.25	719,235,849.48	1,323,562,346.73	-0.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		116,279,752.61	(193,673,991.24)	(77,394,238.63)	104,153,319.75	(252,072,779.75)	(147,919,460.00)	91.1%	
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929	3,759,167.00	0.00	3,759,167.00	0.00	0.00	0.00	-100.0%	
b) Transfers Out	7600-7629	1,500,000.00	2,564,000.39	4,064,000.39	0.00	600,000.34	600,000.34	-85.2%	
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	(178,643,820.82)	178,643,820.89	.07	(180,535,573.00)	180,535,573.09	.09	28.6%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(176,384,653.82)	176,079,820.50	(304,833.32)	(180,535,573.00)	179,935,572.75	(600,000.25)	96.8%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(60,104,901.21)	(17,594,170.74)	(77,699,071.95)	(76,382,253.25)	(72,137,207.00)	(148,519,460.25)	91.1%	
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	219,721,613.28	193,564,397.10	413,286,010.38	159,616,712.07	175,970,226.36	335,586,938.43	-18.8%	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			219,721,613.28	193,564,397.10	413,286,010.38	159,616,712.07	175,970,226.36	335,586,938.43	-18.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,721,613.28	193,564,397.10	413,286,010.38	159,616,712.07	175,970,226.36	335,586,938.43	-18.8%
2) Ending Balance, June 30 (E + F1e)			159,616,712.07	175,970,226.36	335,586,938.43	83,234,458.82	103,833,019.36	187,067,478.18	-44.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	1,875,150.00	0.00	1,875,150.00	1,875,150.00	0.00	1,875,150.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	175,970,226.36	175,970,226.36	0.00	103,833,019.36	103,833,019.36	-41.0%
c) Committed									
Stabilization Arrangements		9750	48,161,673.54	0.00	48,161,673.54	0.00	0.00	0.00	-100.0%
Other Commitments	9760		82,843,456.53	0.00	82,843,456.53	54,876,061.82	0.00	54,876,061.82	-33.8%
ERP System Replacement		0000	14,150,000.00		14,150,000.00			0.00	
Raining Day Reserve		0000	40,000,000.00		40,000,000.00			0.00	
Salary Increase Reserve		0000	28,693,456.53		28,693,456.53			0.00	
ERP System Replacement		0000			0.00	4,150,000.00		4,150,000.00	
Raining Day Reserve		0000			0.00	42,970,836.82		42,970,836.82	
Salary Increase Reserve	1100	9760			0.00	7,755,225.00		7,755,225.00	
d) Assigned									
Other Assignments	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		26,736,432.00	0.00	26,736,432.00	26,483,247.00	0.00	26,483,247.00	-0.9%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				

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)	
3) Accounts Receivable	9200		0.00	0.00	0.00				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		0.00	0.00	0.00				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		0.00	0.00	0.00				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable	9500		0.00	0.00	0.00				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		0.00	0.00	0.00				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		311,067,162.00	0.00	311,067,162.00				
Education Protection Account State Aid - Current Year	8012		53,870,780.00	0.00	53,870,780.00				
State Aid - Prior Years	8019		329,893.02	0.00	329,893.02				
Tax Relief Subventions									
Homeowners' Exemptions	8021		442,630.00	0.00	442,630.00				
Timber Yield Tax	8022		0.00	0.00	0.00				
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00				
County & District Taxes									

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)	
Secured Roll Taxes	8041		216,466,073.00	0.00	216,466,073.00	216,466,073.00	0.00	216,466,073.00	0.0%
Unsecured Roll Taxes	8042		12,680,341.00	0.00	12,680,341.00	12,680,341.00	0.00	12,680,341.00	0.0%
Prior Years' Taxes	8043		(10,248,854.00)	0.00	(10,248,854.00)	(10,248,854.00)	0.00	(10,248,854.00)	0.0%
Supplemental Taxes	8044		5,579,649.00	0.00	5,579,649.00	5,579,649.00	0.00	5,579,649.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		65,376,572.00	0.00	65,376,572.00	65,376,572.00	0.00	65,376,572.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		20,573,910.00	0.00	20,573,910.00	20,573,910.00	0.00	20,573,910.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			676,138,156.02	0.00	676,138,156.02	630,979,646.00	0.00	630,979,646.00	-6.7%
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		(29,318,948.00)	0.00	(29,318,948.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers	8097		0.00	42,928,449.89	42,928,449.89	0.00	42,928,449.00	42,928,449.00	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			646,819,208.02	42,928,449.89	689,747,657.91	630,979,646.00	42,928,449.00	673,908,095.00	-2.3%
FEDERAL REVENUE									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	14,967,195.47	14,967,195.47	0.00	16,082,133.00	16,082,133.00	7.4%
Special Education Discretionary Grants	8182		0.00	1,120,708.70	1,120,708.70	0.00	745,685.24	745,685.24	-33.5%
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		16,796,216.43	16,796,216.43		15,096,849.00	15,096,849.00	-10.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		3,083,241.30	3,083,241.30		2,492,204.90	2,492,204.90	-19.2%
Title III, Immigrant Student Program	4201	8290		215,970.00	215,970.00		215,970.36	215,970.36	0.0%
Title III, English Learner Program	4203	8290		2,937,081.33	2,937,081.33		1,704,424.00	1,704,424.00	-42.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,728,446.70	6,728,446.70		3,257,480.72	3,257,480.72	-51.6%
Career and Technical Education	3500-3599	8290		20,000.07	20,000.07		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,200,000.00	33,892,894.60	35,092,894.60	1,718,192.00	4,479,245.04	6,197,437.04	-82.3%
TOTAL, FEDERAL REVENUE			1,200,000.00	79,761,754.60	80,961,754.60	1,718,192.00	44,073,992.26	45,792,184.26	-43.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,268,793.42	1,268,793.42		2,601,130.00	2,601,130.00	105.0%
Prior Years	6500	8319		17,540.00	17,540.00		(17,540.00)	(17,540.00)	-200.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	25,123.00	25,123.00	New
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	143,239.00	143,239.00		0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	2,188,715.06	0.00	2,188,715.06	2,162,276.00	0.00	2,162,276.00	-1.2%
Lottery - Unrestricted and Instructional Materials		8560	7,955,383.59	3,236,088.24	11,191,471.83	7,755,225.00	2,955,540.00	10,710,765.00	-4.3%
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		15,150,157.60	15,150,157.60		13,799,065.00	13,799,065.00	-8.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		569,874.00	569,874.00		569,874.00	569,874.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		5,489,833.41	5,489,833.41		2,270,000.00	2,270,000.00	-58.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	12,736,602.00	123,781,666.90	136,518,268.90	12,736,602.00	104,636,413.47	117,373,015.47	-14.0%
TOTAL, OTHER STATE REVENUE			22,880,700.65	149,657,192.57	172,537,893.22	22,654,103.00	126,839,605.47	149,493,708.47	-13.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	93,011,745.65	93,011,745.65	0.00	97,147,115.00	97,147,115.00	4.4%
Other	8622		35,452,270.00	0.00	35,452,270.00	36,000,000.00	0.00	36,000,000.00	1.5%
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		12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.0%
Interest	8660		3,173,581.00	0.00	3,173,581.00	4,627,876.00	0.00	4,627,876.00	45.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	0.00	.01	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		1,100,000.16	0.00	1,100,000.16	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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		.01	0.00	.01	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources	8697		0.00	3,492,207.00	3,492,207.00	0.00	3,797,560.00	3,797,560.00	8.7%
All Other Local Revenue	8699		50,910.45	163,335,344.59	163,386,255.04	0.00	152,376,348.00	152,376,348.00	-6.7%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		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		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			52,276,761.63	259,839,297.24	312,116,058.87	53,127,876.00	253,321,023.00	306,448,899.00	-1.8%
TOTAL, REVENUES			723,176,670.30	532,186,694.30	1,255,363,364.60	708,479,817.00	467,163,069.73	1,175,642,886.73	-6.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		198,401,871.68	137,312,382.71	335,714,254.39	231,654,994.37	138,859,621.98	370,514,616.35	10.4%
Certificated Pupil Support Salaries	1200		8,582,761.81	58,012,172.57	66,594,934.38	3,031,557.22	72,336,292.27	75,367,849.49	13.2%
Certificated Supervisors' and Administrators' Salaries	1300		26,104,708.24	20,289,242.62	46,393,950.86	27,647,189.74	21,522,405.31	49,169,595.05	6.0%
Other Certificated Salaries	1900		341,869.16	14,052,146.85	14,394,016.01	1,759,111.60	15,874,606.29	17,633,717.89	22.5%
TOTAL, CERTIFICATED SALARIES			233,431,210.89	229,665,944.75	463,097,155.64	264,092,852.93	248,592,925.85	512,685,778.78	10.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		6,988,480.63	49,037,882.10	56,026,362.73	5,738,760.18	65,600,153.70	71,338,913.88	27.3%
Classified Support Salaries	2200		23,870,192.38	16,510,811.78	40,381,004.16	27,912,021.87	16,344,205.21	44,256,227.08	9.6%
Classified Supervisors' and Administrators' Salaries	2300		15,135,388.27	8,758,688.38	23,894,076.65	15,697,526.44	9,740,466.82	25,437,993.26	6.5%
Clerical, Technical and Office Salaries	2400		23,605,212.02	11,134,255.44	34,739,467.46	29,257,161.26	13,904,565.59	43,161,726.85	24.2%
Other Classified Salaries	2900		39,771,201.84	29,652,139.69	69,423,341.53	7,783,976.49	26,362,938.47	34,146,914.96	-50.8%
TOTAL, CLASSIFIED SALARIES			109,370,475.14	115,093,777.39	224,464,252.53	86,389,446.24	131,952,329.79	218,341,776.03	-2.7%

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)	
EMPLOYEE BENEFITS									
STRS	3101-3102		45,281,596.53	86,276,400.75	131,557,997.28	48,249,764.00	90,417,928.00	138,667,692.00	5.4%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		28,718,303.46	18,919,225.82	47,637,529.28	24,705,444.00	26,771,938.00	51,477,382.00	8.1%
Health and Welfare Benefits	3401-3402		46,750,350.65	28,839,521.54	75,589,872.19	46,874,952.00	35,046,678.00	81,921,630.00	8.4%
Unemployment Insurance	3501-3502		673,741.33	735,507.97	1,409,249.30	185,473.00	200,987.00	386,460.00	-72.6%
Workers' Compensation	3601-3602		8,480,970.71	9,180,604.73	17,661,575.44	14,019,292.00	15,191,939.00	29,211,231.00	65.4%
OPEB, Allocated	3701-3702		25,450,176.71	26,007,858.99	51,458,035.70	31,543,406.64	34,830,543.30	66,373,949.94	29.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,355,139.39	169,959,119.80	325,314,259.19	165,578,331.64	202,460,013.30	368,038,344.94	13.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	531,568.04	531,568.04	0.00	705,540.00	705,540.00	32.7%
Books and Other Reference Materials	4200		20,581.70	940,321.00	960,902.70	10,571.00	759,719.00	770,290.00	-19.8%
Materials and Supplies	4300		8,075,502.59	48,031,045.83	56,106,548.42	7,327,392.29	11,524,654.29	18,852,046.58	-66.4%
Noncapitalized Equipment	4400		5,264,754.99	6,177,317.77	11,442,072.76	2,892,375.94	5,721,986.02	8,614,361.96	-24.7%
Food	4700		6,140.75	1,446,771.45	1,452,912.20	14,000.00	2,930,508.00	2,944,508.00	102.7%
TOTAL, BOOKS AND SUPPLIES			13,366,980.03	57,127,024.09	70,494,004.12	10,244,339.23	21,642,407.31	31,886,746.54	-54.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		2,758,805.00	73,379,018.85	76,137,823.85	2,481,824.00	45,807,188.38	48,289,012.38	-36.6%
Travel and Conferences	5200		707,968.06	1,855,462.82	2,563,430.88	477,724.00	875,293.17	1,353,017.17	-47.2%
Dues and Memberships	5300		152,865.00	45,556.00	198,421.00	161,400.00	46,900.00	208,300.00	5.0%
Insurance	5400 - 5450		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		16,321,855.06	60,000.00	16,381,855.06	16,237,200.00	2.00	16,237,202.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		2,054,898.35	2,871,191.49	4,926,089.84	1,228,272.38	372,547.80	1,600,820.18	-67.5%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		76,950,436.86	59,902,433.18	136,852,870.04	66,553,956.11	51,748,860.65	118,302,816.76	-13.6%
Communications	5900		3,611,178.51	1,722,562.05	5,333,740.56	4,415,751.56	73,038.10	4,488,789.66	-15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,558,006.84	139,836,224.39	242,394,231.23	91,556,128.05	98,923,830.10	190,479,958.15	-21.4%
CAPITAL OUTLAY									
Land	6100		16,200.00	1,800.91	18,000.91	0.00	2,000.00	2,000.00	-88.9%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings	6200	6200	80,126.95	4,259,467.81	4,339,594.76	0.00	534,605.00	534,605.00	-87.7%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	6400	150,000.00	22,000.03	172,000.03	60,000.00	22,000.00	82,000.00	-52.3%
Equipment Replacement	6500	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600	6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700	6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			246,326.95	4,283,268.75	4,529,595.70	60,000.00	558,605.00	618,605.00	-86.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110	7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130	7130	.01	0.00	.01	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	7142	435,115.00	0.00	435,115.00	461,857.00	0.00	461,857.00	6.1%
Payments to JPAs	7143	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	7211	0.00	3,492,207.00	3,492,207.00	0.00	3,797,560.00	3,797,560.00	8.7%
To County Offices	7212	7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			435,115.01	3,492,207.00	3,927,322.01	461,857.00	3,797,560.00	4,259,417.00	8.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(6,390,163.03)	6,390,163.03	0.00	(11,308,178.60)	11,308,178.13	(.47)	New
Transfers of Indirect Costs - Interfund	7350		(1,476,173.53)	12,956.34	(1,463,217.19)	(2,748,279.24)	0.00	(2,748,279.24)	87.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,866,336.56)	6,403,119.37	(1,463,217.19)	(14,056,457.84)	11,308,178.13	(2,748,279.71)	87.8%
TOTAL, EXPENDITURES			606,896,917.69	725,860,685.54	1,332,757,603.23	604,326,497.25	719,235,849.48	1,323,562,346.73	-0.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		3,759,167.00	0.00	3,759,167.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,759,167.00	0.00	3,759,167.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		1,500,000.00	2,564,000.39	4,064,000.39	0.00	600,000.34	600,000.34	-85.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	2,564,000.39	4,064,000.39	0.00	600,000.34	600,000.34	-85.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(178,643,820.82)	178,643,820.89	.07	(180,535,573.00)	180,535,573.00	0.00	-100.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	.09	.09	New
(e) TOTAL, CONTRIBUTIONS			(178,643,820.82)	178,643,820.89	.07	(180,535,573.00)	180,535,573.09	.09	28.6%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(176,384,653.82)	176,079,820.50	(304,833.32)	(180,535,573.00)	179,935,572.75	(600,000.25)	96.8%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		646,819,208.02	42,928,449.89	689,747,657.91	630,979,646.00	42,928,449.00	673,908,095.00	-2.3%
2) Federal Revenue	8100-8299		1,200,000.00	79,761,754.60	80,961,754.60	1,718,192.00	44,073,992.26	45,792,184.26	-43.4%
3) Other State Revenue	8300-8599		22,880,700.65	149,657,192.57	172,537,893.22	22,654,103.00	126,839,605.47	149,493,708.47	-13.4%
4) Other Local Revenue	8600-8799		52,276,761.63	259,839,297.24	312,116,058.87	53,127,876.00	253,321,023.00	306,448,899.00	-1.8%
5) TOTAL, REVENUES			723,176,670.30	532,186,694.30	1,255,363,364.60	708,479,817.00	467,163,069.73	1,175,642,886.73	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		325,449,734.70	427,810,040.61	753,259,775.31	360,231,835.75	409,428,139.01	769,659,974.76	2.2%
2) Instruction - Related Services	2000-2999		60,302,727.98	112,085,354.77	172,388,082.75	66,165,340.72	98,495,653.28	164,660,994.00	-4.5%
3) Pupil Services	3000-3999		62,725,997.24	111,952,948.20	174,678,945.44	57,800,578.07	138,684,636.97	196,485,215.04	12.5%
4) Ancillary Services	4000-4999		557,101.02	6,167,762.85	6,724,863.87	4,443,984.00	5,698,036.84	10,142,020.84	50.8%
5) Community Services	5000-5999		0.00	115,000.00	115,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	34,457.30	34,457.30	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		103,190,627.08	28,007,950.28	131,198,577.36	54,274,971.01	32,353,435.13	86,628,406.14	-34.0%
8) Plant Services	8000-8999		54,235,614.66	36,194,964.53	90,430,579.19	60,947,930.70	30,778,388.25	91,726,318.95	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	435,115.01	3,492,207.00	3,927,322.01	461,857.00	3,797,560.00	4,259,417.00	8.5%
10) TOTAL, EXPENDITURES			606,896,917.69	725,860,685.54	1,332,757,603.23	604,326,497.25	719,235,849.48	1,323,562,346.73	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			116,279,752.61	(193,673,991.24)	(77,394,238.63)	104,153,319.75	(252,072,779.75)	(147,919,460.00)	91.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,759,167.00	0.00	3,759,167.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		1,500,000.00	2,564,000.39	4,064,000.39	0.00	600,000.34	600,000.34	-85.2%
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		(178,643,820.82)	178,643,820.89	.07	(180,535,573.00)	180,535,573.09	.09	28.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(176,384,653.82)	176,079,820.50	(304,833.32)	(180,535,573.00)	179,935,572.75	(600,000.25)	96.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,104,901.21)	(17,594,170.74)	(77,699,071.95)	(76,382,253.25)	(72,137,207.00)	(148,519,460.25)	91.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		219,721,613.28	193,564,397.10	413,286,010.38	159,616,712.07	175,970,226.36	335,586,938.43	-18.8%

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)			219,721,613.28	193,564,397.10	413,286,010.38	159,616,712.07	175,970,226.36	335,586,938.43	-18.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,721,613.28	193,564,397.10	413,286,010.38	159,616,712.07	175,970,226.36	335,586,938.43	-18.8%
2) Ending Balance, June 30 (E + F1e)			159,616,712.07	175,970,226.36	335,586,938.43	83,234,458.82	103,833,019.36	187,067,478.18	-44.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		1,875,150.00	0.00	1,875,150.00	1,875,150.00	0.00	1,875,150.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	175,970,226.36	175,970,226.36	0.00	103,833,019.36	103,833,019.36	-41.0%
c) Committed									
Stabilization Arrangements	9750		48,161,673.54	0.00	48,161,673.54	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)	9760		82,843,456.53	0.00	82,843,456.53	54,876,061.82	0.00	54,876,061.82	-33.8%
ERP System Replacement	0000	9760	14,150,000.00		14,150,000.00			0.00	
Raining Day Reserve	0000	9760	40,000,000.00		40,000,000.00			0.00	
Salary Increase Reserve	0000	9760	28,693,456.53		28,693,456.53			0.00	
ERP System Replacement	0000	9760			0.00	4,150,000.00		4,150,000.00	
Raining Day Reserve	0000	9760			0.00	42,970,836.82		42,970,836.82	
Salary Increase Reserve	1100	9760			0.00	7,755,225.00		7,755,225.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		26,736,432.00	0.00	26,736,432.00	26,483,247.00	0.00	26,483,247.00	-0.9%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	16,621,511.06	10,787,527.96
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	461,932.56	461,932.59
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	0.00	.13
3061	ESSA: Title I, Migrant Ed Summer Program	.01	0.00
3150	ESSA: Title I, Part A, Schoolwide Programs (SWP)	180,322.30	180,321.82
3182	ESSA: School Improvement Funding for LEAs	50,410.46	50,410.16
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	144,296.16	144,296.16
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	.01	.01
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.01	.01
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	96,027.17	96,027.17
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	605,506.82	605,506.83
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	.21	.21
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	2,139,586.30	2,139,586.28
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	.17	.64
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	.01	.01
3385	Special Ed: IDEA Early Intervention Grants	.11	.11
3410	Department of Rehab: Workability II, Transition Partnership	.35	.35
4035	ESSA: Title II, Part A, Supporting Effective Instruction	26.23	26.21
4123	ESSA: Title IV, 21st Century Community Learning Centers Technical Assistance	.02	0.00
4203	ESSA: Title III, English Learner Student Program	231,808.63	231,808.71
5633		.01	.01
5810	Other Restricted Federal	922,340.71	922,340.41
6010	After School Education and Safety (ASES)	1,346,201.82	1,346,201.77
6011	After School Kids Code Grant Pilot Program (No Longer Funded)	.01	.01
6211	Literacy Coaches and Reading Specialists Grant Program	2,910,615.00	0.00
6266	Educator Effectiveness, FY 2021-22	5,184,165.14	432,884.75
6271	National Board for Professional Teaching Standards Certification Incentive Program	.03	.03
6331	CA Community Schools Partnership Act - Planning Grant	.01	.01
6332	CA Community Schools Partnership Act - Implementation Grant	1,299,961.63	1,299,961.47
6333		0.00	.40
6385	Governor's CTE Initiative: California Partnership Academies	19,504.91	19,505.49
6387	Career Technical Education Incentive Grant Program	2,128,163.71	2,128,163.80
6388	Strong Workforce Program	328,144.48	328,145.26
6500	Special Education	11,866.36	11,865.42
6515	Special Ed: Infant Discretionary Funds	.01	.01
6520	Special Ed: Project Workability I LEA	.04	.23
6537	Special Ed: Learning Recovery Support	.01	.01
6546	Mental Health-Related Services	808,426.73	808,426.76

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6547	Special Education Early Intervention Preschool Grant	2,398,501.00	2,398,531.00
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	2.41	2.62
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	.01	.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,278,391.28	4,653,266.28
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	947,702.89	776,953.75
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,130,202.00	300,000.00
7311	Classified School Employee Professional Development Block Grant	241,972.00	5,095.32
7388	SB 117 COVID-19 LEA Response Funds	393.16	393.16
7399	LCFF Equity Multiplier	1,280,501.00	1,280,501.00
7412	A-G Access/Success Grant	6,008,147.23	4,296,003.03
7413	A-G Learning Loss Mitigation Grant	250,435.00	236,164.77
7415	Classified School Employee Summer Assistance Program	.01	.01
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	646,431.57	646,431.57
7435	Learning Recovery Emergency Block Grant	45,907,379.79	7,441,634.36
7810	Other Restricted State	636,504.63	235,360.86
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	9,435,743.44	16,964,662.82
9010	Other Restricted Local	57,317,099.74	42,603,077.60
Total, Restricted Balance		175,970,226.36	103,833,019.36

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,235,754.94	4,235,754.94	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,235,754.94	4,235,754.94	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,235,754.94	4,235,754.94	0.0%
2) Ending Balance, June 30 (E + F1e)			4,235,754.94	4,235,754.94	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		4,235,754.94	4,235,754.94	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,235,754.94	4,235,754.94	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,235,754.94	4,235,754.94	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,235,754.94	4,235,754.94	0.0%
2) Ending Balance, June 30 (E + F1e)			4,235,754.94	4,235,754.94	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		4,235,754.94	4,235,754.94	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	4,235,754.94	4,235,754.94
Total, Restricted Balance		4,235,754.94	4,235,754.94

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		450,534.00	473,293.96	5.1%
4) Other Local Revenue	8600-8799		.01	0.00	-100.0%
5) TOTAL, REVENUES			450,534.01	473,293.96	5.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		401,710.96	167,995.00	-58.2%
2) Classified Salaries	2000-2999		123,136.18	151,929.50	23.4%
3) Employee Benefits	3000-3999		173,834.34	133,031.72	-23.5%
4) Books and Supplies	4000-4999		29,758.46	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		112,632.91	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		18,519.18	20,337.74	9.8%
9) TOTAL, EXPENDITURES			859,592.03	473,293.96	-44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(409,058.02)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(409,058.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		448,587.85	39,529.83	-91.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			448,587.85	39,529.83	-91.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			448,587.85	39,529.83	-91.2%
2) Ending Balance, June 30 (E + F1e)			39,529.83	39,529.83	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		39,529.83	39,529.83	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	450,534.00	473,293.96	5.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			450,534.00	473,293.96	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			.01	0.00	-100.0%
TOTAL, REVENUES			450,534.01	473,293.96	5.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		114,340.00	44,803.00	-60.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries	1200		90,256.00	78,581.00	-12.9%
Certificated Supervisors' and Administrators' Salaries	1300		197,114.96	44,611.00	-77.4%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			401,710.96	167,995.00	-58.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	110,269.00	New
Other Classified Salaries	2900		123,136.18	41,660.50	-66.2%
TOTAL, CLASSIFIED SALARIES			123,136.18	151,929.50	23.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		69,810.89	33,233.89	-52.4%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		17,782.21	36,119.15	103.1%
Health and Welfare Benefits	3401-3402		24,750.00	21,780.00	-12.0%
Unemployment Insurance	3501-3502		238.71	161.64	-32.3%
Workers' Compensation	3601-3602		18,844.70	12,840.86	-31.9%
OPEB, Allocated	3701-3702		42,407.83	28,896.18	-31.9%
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			173,834.34	133,031.72	-23.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		29,758.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,758.46	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		500.00	0.00	-100.0%
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		103,032.91	0.00	-100.0%
Communications	5900		9,100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,632.91	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		18,519.18	20,337.74	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,519.18	20,337.74	9.8%
TOTAL, EXPENDITURES			859,592.03	473,293.96	-44.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		450,534.00	473,293.96	5.1%
4) Other Local Revenue	8600-8799		.01	0.00	-100.0%
5) TOTAL, REVENUES			450,534.01	473,293.96	5.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		554,662.17	282,009.56	-49.2%
3) Pupil Services	3000-3999		286,410.68	170,946.66	-40.3%
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		18,519.18	20,337.74	9.8%
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			859,592.03	473,293.96	-44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(409,058.02)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(409,058.02)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		448,587.85	39,529.83	-91.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			448,587.85	39,529.83	-91.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			448,587.85	39,529.83	-91.2%
2) Ending Balance, June 30 (E + F1e)			39,529.83	39,529.83	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		39,529.83	39,529.83	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6391	Adult Education Program	39,529.83	39,529.83
Total, Restricted Balance		39,529.83	39,529.83

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		22,529,470.03	22,529,470.00	0.0%
3) Other State Revenue	8300-8599		25,690,039.62	29,318,221.64	14.1%
4) Other Local Revenue	8600-8799		8,251,065.16	9,214,295.00	11.7%
5) TOTAL, REVENUES			56,470,574.81	61,061,986.64	8.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		15,858,984.87	18,102,327.22	14.1%
2) Classified Salaries	2000-2999		16,026,302.63	19,694,284.80	22.9%
3) Employee Benefits	3000-3999		12,294,778.19	15,986,628.25	30.0%
4) Books and Supplies	4000-4999		2,920,646.50	1,082,223.51	-62.9%
5) Services and Other Operating Expenditures	5000-5999		2,625,373.33	1,801,447.19	-31.4%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		1,087,727.31	2,275,941.48	109.2%
9) TOTAL, EXPENDITURES			50,813,812.83	58,942,852.45	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,656,761.98	2,119,134.19	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,564,000.38	600,000.34	-76.6%
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	.01	New
4) TOTAL, OTHER FINANCING SOURCES/USES			2,564,000.38	600,000.35	-76.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,220,762.36	2,719,134.54	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,212,090.55	16,432,852.91	100.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,212,090.55	16,432,852.91	100.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,212,090.55	16,432,852.91	100.1%
2) Ending Balance, June 30 (E + F1e)			16,432,852.91	19,151,987.45	16.5%
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		13,051,787.44	15,016,738.49	15.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		3,381,065.47	4,135,248.96	22.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs	8220		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,529,470.03	22,529,470.00	0.0%
TOTAL, FEDERAL REVENUE			22,529,470.03	22,529,470.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		0.00	0.00	0.0%
Child Development Apportionments	8530		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
State Preschool	6105	8590	17,307,928.09	27,729,290.00	60.2%
All Other State Revenue	All Other	8590	8,382,111.53	1,588,931.64	-81.0%
TOTAL, OTHER STATE REVENUE			25,690,039.62	29,318,221.64	14.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		500,000.00	1,050,000.00	110.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		4,286,442.00	4,286,442.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		3,464,623.15	3,877,853.00	11.9%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,251,065.16	9,214,295.00	11.7%
TOTAL, REVENUES			56,470,574.81	61,061,986.64	8.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		11,950,774.91	13,661,182.22	14.3%
Certificated Pupil Support Salaries	1200		0.00	129,979.00	New
Certificated Supervisors' and Administrators' Salaries	1300		2,891,728.22	3,243,121.00	12.2%
Other Certificated Salaries	1900		1,016,481.74	1,068,045.00	5.1%
TOTAL, CERTIFICATED SALARIES			15,858,984.87	18,102,327.22	14.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		10,705,369.38	11,977,231.07	11.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200		2,274,789.19	2,930,149.25	28.8%
Classified Supervisors' and Administrators' Salaries	2300		292,191.05	546,803.00	87.1%
Clerical, Technical and Office Salaries	2400		2,555,983.23	3,181,709.48	24.5%
Other Classified Salaries	2900		197,969.78	1,058,392.00	434.6%
TOTAL, CLASSIFIED SALARIES			16,026,302.63	19,694,284.80	22.9%
EMPLOYEE BENEFITS					
STRS	3101-3102		2,756,035.56	3,723,991.45	35.1%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		1,991,004.31	3,809,823.05	91.4%
Health and Welfare Benefits	3401-3402		3,860,243.46	3,895,224.30	0.9%
Unemployment Insurance	3501-3502		14,274.83	17,587.49	23.2%
Workers' Compensation	3601-3602		1,130,103.95	1,396,779.93	23.6%
OPEB, Allocated	3701-3702		2,543,116.08	3,143,222.03	23.6%
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			12,294,778.19	15,986,628.25	30.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		2,614,546.50	1,057,223.51	-59.6%
Noncapitalized Equipment	4400		306,100.00	25,000.00	-91.8%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,920,646.50	1,082,223.51	-62.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		61,400.00	36,000.00	-41.4%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		249,000.00	280,000.00	12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		84,330.18	89,253.00	5.8%
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		2,194,499.15	1,360,194.19	-38.0%
Communications	5900		36,144.00	36,000.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,625,373.33	1,801,447.19	-31.4%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		1,087,727.31	2,275,941.48	109.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,087,727.31	2,275,941.48	109.2%
TOTAL, EXPENDITURES			50,813,812.83	58,942,852.45	16.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8911		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		2,564,000.38	600,000.34	-76.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,564,000.38	600,000.34	-76.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	.01	New
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	.01	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,564,000.38	600,000.35	-76.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		22,529,470.03	22,529,470.00	0.0%
3) Other State Revenue	8300-8599		25,690,039.62	29,318,221.64	14.1%
4) Other Local Revenue	8600-8799		8,251,065.16	9,214,295.00	11.7%
5) TOTAL, REVENUES			56,470,574.81	61,061,986.64	8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		32,547,566.84	36,910,914.74	13.4%
2) Instruction - Related Services	2000-2999		13,161,125.10	13,816,387.39	5.0%
3) Pupil Services	3000-3999		2,091,055.69	3,877,619.18	85.4%
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		1,087,727.31	2,275,941.48	109.2%
8) Plant Services	8000-8999		1,926,337.89	2,061,989.66	7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,813,812.83	58,942,852.45	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,656,761.98	2,119,134.19	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,564,000.38	600,000.34	-76.6%
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	.01	New
4) TOTAL, OTHER FINANCING SOURCES/USES			2,564,000.38	600,000.35	-76.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,220,762.36	2,719,134.54	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,212,090.55	16,432,852.91	100.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,212,090.55	16,432,852.91	100.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,212,090.55	16,432,852.91	100.1%
2) Ending Balance, June 30 (E + F1e)			16,432,852.91	19,151,987.45	16.5%
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		13,051,787.44	15,016,738.49	15.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		3,381,065.47	4,135,248.96	22.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	.25
5025	Child Development: Federal Child Care, Center-based	26,403.51	1,900,023.76
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	3,362,442.02	3,362,441.80
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	2,360,167.19	2,360,166.77
6054	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant	328,931.64	328,931.62
6057		268,997.01	268,997.01
6105	Child Development: California State Preschool Program	0.00	.04
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	.01	.01
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	.01	0.00
7810	Other Restricted State	3,700,920.03	3,700,920.03
9010	Other Restricted Local	3,003,926.02	3,095,257.20
Total, Restricted Balance		13,051,787.44	15,016,738.49

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		21,253,279.01	22,426,961.00	5.5%
3) Other State Revenue	8300-8599		11,813,193.42	10,839,099.00	-8.2%
4) Other Local Revenue	8600-8799		4,788,785.68	4,628,510.00	-3.3%
5) TOTAL, REVENUES			37,855,258.11	37,894,570.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		10,621,682.52	12,517,633.44	17.8%
3) Employee Benefits	3000-3999		4,866,511.50	6,435,198.72	32.2%
4) Books and Supplies	4000-4999		20,132,091.46	20,415,673.14	1.4%
5) Services and Other Operating Expenditures	5000-5999		1,418,692.00	1,985,204.00	39.9%
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		356,970.70	452,000.00	26.6%
9) TOTAL, EXPENDITURES			37,395,948.18	41,805,709.30	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			459,309.93	(3,911,139.30)	-951.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			459,309.93	(3,911,139.30)	-951.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		15,811,815.86	16,271,125.79	2.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,811,815.86	16,271,125.79	2.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,811,815.86	16,271,125.79	2.9%
2) Ending Balance, June 30 (E + F1e)			16,271,125.79	12,359,986.49	-24.0%
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		16,271,125.79	12,359,986.49	-24.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

**Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object**

38 68478 000000
Form 13
F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs	8220		21,253,279.01	22,426,961.00	5.5%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,253,279.01	22,426,961.00	5.5%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		11,813,193.42	10,839,099.00	-8.2%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,813,193.42	10,839,099.00	-8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		145,627.43	0.00	-100.0%
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		.01	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		4,643,158.24	4,628,510.00	-0.3%
TOTAL, OTHER LOCAL REVENUE			4,788,785.68	4,628,510.00	-3.3%
TOTAL, REVENUES			37,855,258.11	37,894,570.00	0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		8,958,094.37	10,603,429.44	18.4%
Classified Supervisors' and Administrators' Salaries	2300		957,801.09	1,042,308.00	8.8%
Clerical, Technical and Office Salaries	2400		698,437.06	864,396.00	23.8%
Other Classified Salaries	2900		7,350.00	7,500.00	2.0%
TOTAL, CLASSIFIED SALARIES			10,621,682.52	12,517,633.44	17.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		2,105,675.35	3,102,567.37	47.3%

**Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object**

38 68478 000000

Form 13

F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits	3401-3402		1,543,160.25	1,538,469.90	-0.3%
Unemployment Insurance	3501-3502		4,652.70	6,855.43	47.3%
Workers' Compensation	3601-3602		373,212.35	549,902.65	47.3%
OPEB, Allocated	3701-3702		839,810.85	1,237,403.37	47.3%
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			4,866,511.50	6,435,198.72	32.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		421,521.55	31,000.00	-92.6%
Noncapitalized Equipment	4400		17,405.30	74,000.00	325.2%
Food	4700		19,693,164.61	20,310,673.14	3.1%
TOTAL, BOOKS AND SUPPLIES			20,132,091.46	20,415,673.14	1.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		17,500.00	21,500.00	22.9%
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		94,729.00	216,000.00	128.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		1,297,463.00	1,737,704.00	33.9%
Communications	5900		9,000.00	10,000.00	11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,418,692.00	1,985,204.00	39.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		356,970.70	452,000.00	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			356,970.70	452,000.00	26.6%
TOTAL, EXPENDITURES			37,395,948.18	41,805,709.30	11.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%

California Dept of Education

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Page 3

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**Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object**

38 68478 0000000
Form 13
F8BNNEEGU4(2024-25)

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

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Function

38 68478 000000
Form 13
F8BNNEGU4(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		21,253,279.01	22,426,961.00	5.5%
3) Other State Revenue	8300-8599		11,813,193.42	10,839,099.00	-8.2%
4) Other Local Revenue	8600-8799		4,788,785.68	4,628,510.00	-3.3%
5) TOTAL, REVENUES			37,855,258.11	37,894,570.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		37,038,977.48	41,242,991.08	11.4%
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		356,970.70	452,000.00	26.6%
8) Plant Services	8000-8999		0.00	110,718.22	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,395,948.18	41,805,709.30	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			459,309.93	(3,911,139.30)	-951.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			459,309.93	(3,911,139.30)	-951.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		15,811,815.86	16,271,125.79	2.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,811,815.86	16,271,125.79	2.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,811,815.86	16,271,125.79	2.9%
2) Ending Balance, June 30 (E + F1e)			16,271,125.79	12,359,986.49	-24.0%
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		16,271,125.79	12,359,986.49	-24.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,153,922.21	5,955,135.58
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	5,213,304.33	5,445,114.83
7033	Child Nutrition: School Food Best Practices Apportionment	929,515.14	0.00
9010	Other Restricted Local	974,384.11	959,736.08
Total, Restricted Balance		16,271,125.79	12,359,986.49

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		35,000.01	0.00	-100.0%
5) TOTAL, REVENUES			35,000.01	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		25,250.50	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		801,200.03	680,000.00	-15.1%
6) Capital Outlay	6000-6999		14,384,009.61	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,210,460.14	680,000.00	-95.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,175,460.13)	(680,000.00)	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,759,166.98	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,759,166.98)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,934,627.11)	(680,000.00)	-96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		19,614,627.11	680,000.00	-96.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,614,627.11	680,000.00	-96.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,614,627.11	680,000.00	-96.5%
2) Ending Balance, June 30 (E + F1e)			680,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		680,000.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		

**Budget, July 1
Deferred Maintenance Fund
Expenditures by Object**

38 68478 000000
Form 14
F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		35,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	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			35,000.01	0.00	-100.0%
TOTAL, REVENUES			35,000.01	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

38 68478 000000
Form 14
F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		25,250.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,250.50	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		800,000.00	680,000.00	-15.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		1,200.03	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			801,200.03	680,000.00	-15.1%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		14,384,009.61	0.00	-100.0%
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			14,384,009.61	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,210,460.14	680,000.00	-95.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		3,759,166.98	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,759,166.98	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,759,166.98)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		35,000.01	0.00	-100.0%
5) TOTAL, REVENUES			35,000.01	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		15,210,460.14	680,000.00	-95.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,210,460.14	680,000.00	-95.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,175,460.13)	(680,000.00)	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,759,166.98	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,759,166.98)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,934,627.11)	(680,000.00)	-96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		19,614,627.11	680,000.00	-96.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,614,627.11	680,000.00	-96.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,614,627.11	680,000.00	-96.5%
2) Ending Balance, June 30 (E + F1e)			680,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		680,000.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Francisco Unified
San Francisco County

Budget, July 1
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 14
F8BNNEEGU4(2024-25)

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		.05	2,205,000.00	4,409,999,900.0%
5) TOTAL, REVENUES			.05	2,205,000.00	4,409,999,900.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		3,823,721.73	4,162,675.77	8.9%
3) Employee Benefits	3000-3999		1,479,218.55	1,821,880.61	23.2%
4) Books and Supplies	4000-4999		(602,793.04)	32,000.00	-105.3%
5) Services and Other Operating Expenditures	5000-5999		5,082,002.58	799,250.00	-84.3%
6) Capital Outlay	6000-6999		187,880,045.52	3,772,045.00	-98.0%
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			197,662,195.34	10,582,851.38	-94.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(197,662,195.29)	(8,382,851.38)	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,451,338.51	0.00	-100.0%
b) Transfers Out	7600-7629		4,451,338.52	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(.01)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(197,662,195.30)	(8,382,851.38)	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		309,183,868.54	111,521,673.24	-63.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,183,868.54	111,521,673.24	-63.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,183,868.54	111,521,673.24	-63.9%
2) Ending Balance, June 30 (E + F1e)			111,521,673.24	103,138,821.86	-7.5%
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		111,521,673.24	103,138,821.86	-7.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		.05	2,205,000.00	4,409,999,900.0%
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			.05	2,205,000.00	4,409,999,900.0%
TOTAL, REVENUES			.05	2,205,000.00	4,409,999,900.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		1,044,106.22	975,802.45	-6.5%
Clerical, Technical and Office Salaries	2400		637,486.06	879,424.32	38.0%
Other Classified Salaries	2900		2,142,129.45	2,307,449.00	7.7%
TOTAL, CLASSIFIED SALARIES			3,823,721.73	4,162,675.77	8.9%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		773,422.84	989,699.30	28.0%
Health and Welfare Benefits	3401-3402		258,538.51	259,855.20	0.5%
Unemployment Insurance	3501-3502		1,708.95	2,186.83	28.0%
Workers' Compensation	3601-3602		137,082.37	175,415.46	28.0%
OPEB, Allocated	3701-3702		308,465.88	394,723.82	28.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,479,218.55	1,821,880.61	23.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		10,000.00	10,000.00	0.0%
Noncapitalized Equipment	4400		(612,793.04)	22,000.00	-103.6%
TOTAL, BOOKS AND SUPPLIES			(602,793.04)	32,000.00	-105.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		17,250.00	17,250.00	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		30,000.00	30,000.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		5,023,752.58	741,000.00	-85.3%
Communications	5900		11,000.00	11,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,082,002.58	799,250.00	-84.3%
CAPITAL OUTLAY					
Land	6100		111,773,225.10	3,767,045.00	-96.6%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		76,106,820.42	5,000.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			187,880,045.52	3,772,045.00	-98.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			197,662,195.34	10,587,851.38	-94.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		4,451,338.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,451,338.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		4,451,338.52	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,451,338.52	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(.01)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		.05	2,205,000.00	4,409,999,900.0%
5) TOTAL, REVENUES			.05	2,205,000.00	4,409,999,900.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		197,662,195.34	10,587,851.38	-94.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			197,662,195.34	10,587,851.38	-94.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(197,662,195.29)	(8,382,851.38)	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		4,451,338.51	0.00	-100.0%
b) Transfers Out	7600-7629		4,451,338.52	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(.01)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(197,662,195.30)	(8,382,851.38)	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		309,183,868.54	111,521,673.24	-63.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,183,868.54	111,521,673.24	-63.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,183,868.54	111,521,673.24	-63.9%
2) Ending Balance, June 30 (E + F1e)			111,521,673.24	103,138,821.86	-7.5%
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		111,521,673.24	103,138,821.86	-7.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		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
9010	Other Restricted Local	111,521,673.24	103,138,821.86
Total, Restricted Balance		111,521,673.24	103,138,821.86

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		7,649,999.99	7,650,000.00	0.0%
5) TOTAL, REVENUES			7,649,999.99	7,650,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		109,687.18	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		248,473.64	60,000.00	-75.9%
6) Capital Outlay	6000-6999		41,453,640.46	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,811,801.28	60,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,161,801.29)	7,590,000.00	-122.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,161,801.29)	7,590,000.00	-122.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,395,565.10	5,233,763.81	-86.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,395,565.10	5,233,763.81	-86.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,395,565.10	5,233,763.81	-86.7%
2) Ending Balance, June 30 (E + F1e)			5,233,763.81	12,823,763.81	145.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,233,763.81	5,233,763.81	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	7,590,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Leases - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Leases					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		(.01)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		7,650,000.00	7,650,000.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,649,999.99	7,650,000.00	0.0%
TOTAL, REVENUES			7,649,999.99	7,650,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		.01	0.00	-100.0%
Noncapitalized Equipment	4400		109,687.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			109,687.18	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		248,473.64	60,000.00	-75.9%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			248,473.64	60,000.00	-75.9%
CAPITAL OUTLAY					
Land	6100		17,535.39	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		41,436,105.07	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,453,640.46	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,811,801.28	60,000.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		7,649,999.99	7,650,000.00	0.0%
5) TOTAL, REVENUES			7,649,999.99	7,650,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,811,801.28	60,000.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,811,801.28	60,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(34,161,801.29)	7,590,000.00	-122.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,161,801.29)	7,590,000.00	-122.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		39,395,565.10	5,233,763.81	-86.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,395,565.10	5,233,763.81	-86.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,395,565.10	5,233,763.81	-86.7%
2) Ending Balance, June 30 (E + F1e)			5,233,763.81	12,823,763.81	145.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,233,763.81	5,233,763.81	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	7,590,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	5,233,763.81	5,233,763.81
Total, Restricted Balance		5,233,763.81	5,233,763.81

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		899,665.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			899,665.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(899,665.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(899,665.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		945,045.76	45,380.75	-95.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			945,045.76	45,380.75	-95.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			945,045.76	45,380.75	-95.2%
2) Ending Balance, June 30 (E + F1e)			45,380.75	45,380.75	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		45,380.75	45,380.75	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		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%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		899,665.01	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			899,665.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			899,665.01	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%

San Francisco Unified
San Francisco County

Budget, July 1
State School Building Lease-Purchase Fund
Expenditures by Object

38 68478 0000000
Form 30
F8BNNEEGU4(2024-25)

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		899,665.01	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			899,665.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(899,665.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(899,665.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		945,045.76	45,380.75	-95.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			945,045.76	45,380.75	-95.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			945,045.76	45,380.75	-95.2%
2) Ending Balance, June 30 (E + F1e)			45,380.75	45,380.75	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		45,380.75	45,380.75	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Francisco Unified
San Francisco County

Budget, July 1
State School Building Lease-Purchase Fund
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 30
F8BNNEEGU4(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	45,380.75	45,380.75
Total, Restricted Balance		45,380.75	45,380.75

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		4,182,927.01	0.00	-100.0%
4) Other Local Revenue	8600-8799		4,204,035.96	0.00	-100.0%
5) TOTAL, REVENUES			8,386,962.97	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		3,155,222.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,155,222.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,231,740.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,231,740.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,400,235.83	8,631,976.79	153.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,400,235.83	8,631,976.79	153.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,400,235.83	8,631,976.79	153.9%
2) Ending Balance, June 30 (E + F1e)			8,631,976.79	8,631,976.79	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		8,631,976.79	8,631,976.79	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

38 68478 000000
Form 35
F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		4,182,927.01	0.00	-100.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,182,927.01	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		108,292.96	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		4,095,743.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,204,035.96	0.00	-100.0%
TOTAL, REVENUES			8,386,962.97	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

38 68478 000000

Form 35

F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		(6,475.32)	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		3,161,697.33	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,155,222.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,155,222.01	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Budget, July 1
County School Facilities Fund
Expenditures by Function

38 68478 000000
Form 35
F8BNNEGU4(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		4,182,927.01	0.00	-100.0%
4) Other Local Revenue	8600-8799		4,204,035.96	0.00	-100.0%
5) TOTAL, REVENUES			8,386,962.97	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,155,222.01	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,155,222.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			5,231,740.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,231,740.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,400,235.83	8,631,976.79	153.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,400,235.83	8,631,976.79	153.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,400,235.83	8,631,976.79	153.9%
2) Ending Balance, June 30 (E + F1e)			8,631,976.79	8,631,976.79	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		8,631,976.79	8,631,976.79	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	8,631,976.79	8,631,976.79
Total, Restricted Balance		8,631,976.79	8,631,976.79

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		347,294.12	0.00	-100.0%
4) Other Local Revenue	8600-8799		4,000,000.00	4,000,000.00	0.0%
5) TOTAL, REVENUES			4,347,294.12	4,000,000.00	-8.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		156,861.99	0.00	-100.0%
3) Employee Benefits	3000-3999		58,919.38	0.00	-100.0%
4) Books and Supplies	4000-4999		39,408.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		158,386.29	0.00	-100.0%
6) Capital Outlay	6000-6999		13,400,244.59	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,813,820.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,466,526.13)	4,000,000.00	-142.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,466,526.13)	4,000,000.00	-142.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,923,110.10	1,456,583.97	-86.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,923,110.10	1,456,583.97	-86.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,923,110.10	1,456,583.97	-86.7%
2) Ending Balance, June 30 (E + F1e)			1,456,583.97	5,456,583.97	274.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,456,583.97	5,456,583.97	274.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	347,294.12	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			347,294.12	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		4,000,000.00	4,000,000.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		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			4,000,000.00	4,000,000.00	0.0%
TOTAL, REVENUES			4,347,294.12	4,000,000.00	-8.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		151,861.99	0.00	-100.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		5,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			156,861.99	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		31,058.67	0.00	-100.0%
Health and Welfare Benefits	3401-3402		9,900.00	0.00	-100.0%
Unemployment Insurance	3501-3502		68.63	0.00	-100.0%
Workers' Compensation	3601-3602		5,504.88	0.00	-100.0%
OPEB, Allocated	3701-3702		12,387.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,919.38	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		38,308.00	0.00	-100.0%
Noncapitalized Equipment	4400		1,100.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,408.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		7,500.00	0.00	-100.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,000.00	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		148,586.29	0.00	-100.0%
Communications	5900		1,300.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,386.29	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		20,476.81	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		13,379,767.78	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,400,244.59	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,813,820.25	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

38 68478 0000000

Form 40

F8BNNEEGU4(2024-25)

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

Budget, July 1

Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

38 68478 0000000

Form 40

F8BNNEGU4(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		347,294.12	0.00	-100.0%
4) Other Local Revenue	8600-8799		4,000,000.00	4,000,000.00	0.0%
5) TOTAL, REVENUES			4,347,294.12	4,000,000.00	-8.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,813,820.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,813,820.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,466,526.13)	4,000,000.00	-142.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,466,526.13)	4,000,000.00	-142.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		10,923,110.10	1,456,583.97	-86.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,923,110.10	1,456,583.97	-86.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,923,110.10	1,456,583.97	-86.7%
2) Ending Balance, June 30 (E + F1e)			1,456,583.97	5,456,583.97	274.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,456,583.97	5,456,583.97	274.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Francisco Unified
San Francisco County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 40
F8BNNEEGU4(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,456,583.97	5,456,583.97
Total, Restricted Balance		1,456,583.97	5,456,583.97

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		7,500,000.03	7,500,000.00	0.0%
5) TOTAL, REVENUES			7,500,000.03	7,500,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		3,091,035.65	3,442,365.13	11.4%
3) Employee Benefits	3000-3999		1,294,430.63	1,615,162.44	24.8%
4) Books and Supplies	4000-4999		17,319.53	8,001.00	-53.8%
5) Services and Other Operating Expenditures	5000-5999		2,315,045.99	1,755,532.00	-24.2%
6) Capital Outlay	6000-6999		9,501,741.30	662,001.00	-93.0%
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			16,219,573.10	7,483,061.57	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,719,573.07)	16,938.43	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		.01	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(.01)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,719,573.08)	16,938.43	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,782,165.23	62,592.15	-99.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,782,165.23	62,592.15	-99.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,782,165.23	62,592.15	-99.3%
2) Ending Balance, June 30 (E + F1e)			62,592.15	79,530.58	27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	16,938.43	New
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		62,592.15	62,592.15	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		7,500,000.00	0.00	-100.0%
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		.01	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue	8699		.02	7,500,000.00	37,499,999,900.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500,000.03	7,500,000.00	0.0%
TOTAL, REVENUES			7,500,000.03	7,500,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		3,017,513.14	3,058,225.13	1.3%
Classified Supervisors' and Administrators' Salaries	2300		0.00	257,686.50	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries	2400		73,522.51	126,453.50	72.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,091,035.65	3,442,365.13	11.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		612,025.05	832,741.40	36.1%
Health and Welfare Benefits	3401-3402		328,482.00	300,861.00	-8.4%
Unemployment Insurance	3501-3502		1,352.33	1,840.02	36.1%
Workers' Compensation	3601-3602		108,476.03	147,596.05	36.1%
OPEB, Allocated	3701-3702		244,095.22	332,123.97	36.1%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,294,430.63	1,615,162.44	24.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		16,599.72	8,000.00	-51.8%
Noncapitalized Equipment	4400		719.81	1.00	-99.9%
TOTAL, BOOKS AND SUPPLIES			17,319.53	8,001.00	-53.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,900,000.00	1,100,000.00	-42.1%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		401,082.28	655,001.00	63.3%
Communications	5900		13,963.71	531.00	-96.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,315,045.99	1,755,532.00	-24.2%
CAPITAL OUTLAY					
Land	6100		4,735.00	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		9,245,657.64	412,001.00	-95.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		251,348.66	250,000.00	-0.5%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,501,741.30	662,001.00	-93.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,219,573.10	7,483,061.57	-53.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		.01	0.00	-100.0%

Budget, July 1

**Capital Project Fund for Blended Component Units
Expenditures by Object**

38 68478 0000000

Form 49

F8BNNEEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			.01	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(.01)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		7,500,000.03	7,500,000.00	0.0%
5) TOTAL, REVENUES			7,500,000.03	7,500,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,219,573.10	7,483,061.57	-53.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,219,573.10	7,483,061.57	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,719,573.07)	16,938.43	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		.01	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(.01)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,719,573.08)	16,938.43	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,782,165.23	62,592.15	-99.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,782,165.23	62,592.15	-99.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,782,165.23	62,592.15	-99.3%
2) Ending Balance, June 30 (E + F1e)			62,592.15	79,530.58	27.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	16,938.43	New
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		62,592.15	62,592.15	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%

San Francisco Unified
San Francisco County

Budget, July 1
Capital Project Fund for Blended Component Units
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 49
F8BNNEEGU4(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	0.00	16,938.43
Total, Restricted Balance		0.00	16,938.43

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		235,825.19	235,825.00	0.0%
4) Other Local Revenue	8600-8799		143,882,263.15	143,882,263.00	0.0%
5) TOTAL, REVENUES			144,118,088.34	144,118,088.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		130,472,176.26	130,500,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			130,472,176.26	130,500,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,645,912.08	13,618,088.00	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		1,023,096.29	0.00	-100.0%
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			1,023,096.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,669,008.37	13,618,088.00	-7.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		82,829,254.33	97,498,262.70	17.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,829,254.33	97,498,262.70	17.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,829,254.33	97,498,262.70	17.7%
2) Ending Balance, June 30 (E + F1e)			97,498,262.70	111,116,350.70	14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		97,498,262.70	111,116,350.70	14.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

**Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object**

38 68478 000000
Form 51
F8BNNEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		235,825.19	235,825.00	0.0%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			235,825.19	235,825.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		0.00	0.00	0.0%
Unsecured Roll	8612		0.00	0.00	0.0%
Prior Years' Taxes	8613		128,516,373.01	128,516,373.00	0.0%
Supplemental Taxes	8614		15,365,890.12	15,365,890.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	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			143,882,263.15	143,882,263.00	0.0%
TOTAL, REVENUES			144,118,088.34	144,118,088.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		0.00	0.00	0.0%
Debt Service - Interest	7438		45,472,176.26	45,500,000.00	0.1%
Other Debt Service - Principal	7439		85,000,000.00	85,000,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			130,472,176.26	130,500,000.00	0.0%
TOTAL, EXPENDITURES			130,472,176.26	130,500,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%

**Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object**

38 68478 0000000
Form 51
F8BNNEEGU4(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund	7614		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		1,023,096.29	0.00	-100.0%
(c) TOTAL, SOURCES			1,023,096.29	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,023,096.29	0.00	-100.0%

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Function

38 68478 000000
Form 51
F8BNNEGU4(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		235,825.19	235,825.00	0.0%
4) Other Local Revenue	8600-8799		143,882,263.15	143,882,263.00	0.0%
5) TOTAL, REVENUES			144,118,088.34	144,118,088.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	130,472,176.26	130,500,000.00	0.0%
10) TOTAL, EXPENDITURES			130,472,176.26	130,500,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			13,645,912.08	13,618,088.00	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		1,023,096.29	0.00	-100.0%
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			1,023,096.29	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,669,008.37	13,618,088.00	-7.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		82,829,254.33	97,498,262.70	17.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,829,254.33	97,498,262.70	17.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,829,254.33	97,498,262.70	17.7%
2) Ending Balance, June 30 (E + F1e)			97,498,262.70	111,116,350.70	14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		97,498,262.70	111,116,350.70	14.0%
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		33,297.14	33,297.14	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.14	33,297.14	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.14	33,297.14	0.0%
2) Ending Balance, June 30 (E + F1e)			33,297.14	33,297.14	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		33,297.14	33,297.14	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions	8571		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll	8611		0.00	0.00	0.0%
Unsecured Roll	8612		0.00	0.00	0.0%
Prior Years' Taxes	8613		0.00	0.00	0.0%
Supplemental Taxes	8614		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment	7432		0.00	0.00	0.0%
Payments to Original District for Acquisition of Property	7436		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		33,297.14	33,297.14	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.14	33,297.14	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.14	33,297.14	0.0%
2) Ending Balance, June 30 (E + F1e)			33,297.14	33,297.14	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		33,297.14	33,297.14	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

San Francisco Unified
San Francisco County

Budget, July 1
Tax Override Fund
Exhibit: Restricted Balance Detail

38 68478 0000000
Form 53
F8BNNEEGU4(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	33,297.14	33,297.14
Total, Restricted Balance		33,297.14	33,297.14

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,543,300.00	1,543,300.00	0.0%
5) TOTAL, REVENUES			1,543,300.00	1,543,300.00	0.0%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,012,051.03	770,747.38	-23.8%
3) Employee Benefits	3000-3999		441,253.94	378,538.10	-14.2%
4) Books and Supplies	4000-4999		20,913.66	0.00	-100.0%
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			1,474,218.63	1,149,285.48	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,081.37	394,014.52	470.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			69,081.37	394,014.52	470.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		1,709.92	70,791.29	4,040.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,709.92	70,791.29	4,040.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,709.92	70,791.29	4,040.0%
2) Ending Net Position, June 30 (E + F1e)			70,791.29	464,805.81	556.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		70,791.29	464,805.81	556.6%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales	8639		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		1,543,300.00	1,543,300.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,543,300.00	1,543,300.00	0.0%
TOTAL, REVENUES			1,543,300.00	1,543,300.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		1,012,051.03	770,747.38	-23.8%
TOTAL, CLASSIFIED SALARIES			1,012,051.03	770,747.38	-23.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		250,567.54	207,694.46	-17.1%
Health and Welfare Benefits	3401-3402		45,787.50	50,737.50	10.8%
Unemployment Insurance	3501-3502		553.65	458.92	-17.1%
Workers' Compensation	3601-3602		44,410.88	36,812.01	-17.1%
OPEB, Allocated	3701-3702		99,934.37	82,835.21	-17.1%
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			441,253.94	378,538.10	-14.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		20,913.66	0.00	-100.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,913.66	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,474,218.63	1,149,285.48	-22.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,543,300.00	1,543,300.00	0.0%
5) TOTAL, REVENUES			1,543,300.00	1,543,300.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,474,218.63	1,149,285.48	-22.0%
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			1,474,218.63	1,149,285.48	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			69,081.37	394,014.52	470.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			69,081.37	394,014.52	470.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		1,709.92	70,791.29	4,040.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,709.92	70,791.29	4,040.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,709.92	70,791.29	4,040.0%
2) Ending Net Position, June 30 (E + F1e)			70,791.29	464,805.81	556.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		70,791.29	464,805.81	556.6%

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
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		40,478,004.17	27,532,108.00	-32.0%
5) TOTAL, REVENUES			40,478,004.17	27,532,108.00	-32.0%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,369,026.69	1,515,401.20	10.7%
3) Employee Benefits	3000-3999		566,720.16	690,825.90	21.9%
4) Books and Supplies	4000-4999		127,989.00	5,592.30	-95.6%
5) Services and Other Operating Expenses	5000-5999		31,742,368.28	25,320,288.33	-20.2%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			33,806,104.13	27,532,107.73	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,671,900.04	.27	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,500,000.00	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			1,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,171,900.04	.27	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		16,758,936.17	24,930,836.21	48.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,758,936.17	24,930,836.21	48.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,758,936.17	24,930,836.21	48.8%
2) Ending Net Position, June 30 (E + F1e)			24,930,836.21	24,930,836.48	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		24,930,836.21	24,930,836.48	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		232.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		36,977,772.01	27,532,108.00	-25.5%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		3,500,000.00	0.00	-100.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,478,004.17	27,532,108.00	-32.0%
TOTAL, REVENUES			40,478,004.17	27,532,108.00	-32.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		865,619.57	906,566.70	4.7%
Clerical, Technical and Office Salaries	2400		503,407.12	608,834.50	20.9%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,369,026.69	1,515,401.20	10.7%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		282,547.68	363,690.15	28.7%
Health and Welfare Benefits	3401-3402		120,780.00	116,820.00	-3.3%
Unemployment Insurance	3501-3502		624.32	803.61	28.7%
Workers' Compensation	3601-3602		50,079.08	64,460.85	28.7%
OPEB, Allocated	3701-3702		112,689.08	145,051.29	28.7%
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			566,720.16	690,825.90	21.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		57,839.00	1,287.30	-97.8%
Noncapitalized Equipment	4400		70,150.00	4,305.00	-93.9%
TOTAL, BOOKS AND SUPPLIES			127,989.00	5,592.30	-95.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		3,000.00	900.00	-70.0%
Dues and Memberships	5300		300,000.00	265,500.00	-11.5%
Insurance	5400-5450		16,603,248.01	15,574,612.00	-6.2%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		5,000.00	3,750.00	-25.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures	5800		14,831,120.27	9,475,526.33	-36.1%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			31,742,368.28	25,320,288.33	-20.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			33,806,104.13	27,532,107.73	-18.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		1,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	0.00	-100.0%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		40,478,004.17	27,532,108.00	-32.0%
5) TOTAL, REVENUES			40,478,004.17	27,532,108.00	-32.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		33,806,104.13	27,532,107.73	-18.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			33,806,104.13	27,532,107.73	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,671,900.04	.27	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,500,000.00	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			1,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,171,900.04	.27	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		16,758,936.17	24,930,836.21	48.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,758,936.17	24,930,836.21	48.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,758,936.17	24,930,836.21	48.8%
2) Ending Net Position, June 30 (E + F1e)			24,930,836.21	24,930,836.48	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		24,930,836.21	24,930,836.48	0.0%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	45,340.53	45,340.53	47,275.05	44,561.17	44,561.17	45,641.78
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	45,340.53	45,340.53	47,275.05	44,561.17	44,561.17	45,641.78
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	45,340.53	45,340.53	47,275.05	44,561.17	44,561.17	45,641.78
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	25.40	25.40	25.40	23.67	23.67	23.67
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	25.40	25.40	25.40	23.67	23.67	23.67
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	25.40	25.40	25.40	23.67	23.67	23.67
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	5,310.22	5,310.22	5,310.22	5,310.22	5,310.22	5,310.22
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	5,310.22	5,310.22	5,310.22	5,310.22	5,310.22	5,310.22
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	5,310.22	5,310.22	5,310.22	5,310.22	5,310.22	5,310.22

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			396,541,520.00	329,911,269.00	240,860,270.00	230,450,421.00	177,579,528.00	119,171,580.00	322,515,194.00	241,921,443.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,683,645.00	12,240,399.00	43,261,554.00	23,987,316.00	23,987,316.00	43,261,555.00	23,987,316.00	24,443,925.00
Property Taxes	8020-8079							177,550,667.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		10,760,012.00	28,735.00	91,059.00	2,709,021.00	184,376.00	61,562.00	4,790,683.00	5,174,439.00
Other State Revenue	8300-8599		5,109,056.00	3,283,700.00	3,073,094.00	15,007,225.00	4,037,699.00	7,769,314.00	4,417,186.00	3,681,477.00
Other Local Revenue	8600-8799		5,023,747.00	4,458,811.00	29,647,157.00	6,248,019.00	11,966,554.00	75,870,918.00	3,992,177.00	34,739,885.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			35,576,460.00	20,011,645.00	76,072,864.00	47,951,581.00	40,175,945.00	304,514,016.00	37,187,362.00	68,039,726.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,500,000.00	45,835,071.00	45,835,071.00	45,835,071.00	45,835,071.00	45,835,071.00	45,835,071.00	45,835,071.00
Classified Salaries	2000-2999		16,795,521.00	25,193,282.00	16,795,521.00	16,795,521.00	16,795,521.00	16,795,521.00	25,193,282.00	16,795,521.00
Employee Benefits	3000-3999		11,177,996.00	31,387,164.00	27,676,225.00	27,676,225.00	27,676,225.00	27,676,225.00	31,387,164.00	27,676,225.00
Books and Supplies	4000-4999		25,389.00	668,032.00	1,074,964.00	776,612.00	732,769.00	562,465.00	944,952.00	726,647.00
Services	5000-5999		1,383,941.00	4,326,074.00	8,077,779.00	12,043,044.00	14,157,320.00	11,208,722.00	12,593,889.00	9,944,188.00
Capital Outlay	6000-6999		51,550.00	51,550.00	51,550.00	51,550.00	51,550.00	51,550.00	51,550.00	51,550.00
Other Outgo	7000-7499		125,928.00	125,928.00	125,928.00	125,928.00	125,928.00	125,928.00	125,928.00	125,928.00
Interfund Transfers Out	7600-7629		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			38,110,325.00	107,637,101.00	99,687,038.00	103,353,951.00	105,424,384.00	102,305,482.00	116,181,836.00	101,205,130.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		5,144,770.00	4,366,970.00	12,948,780.00	11,911,450.00	293,460.00	17,508,100.00	1,743,390.00	1,219,881.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	5,144,770.00	4,366,970.00	12,948,780.00	11,911,450.00	293,460.00	17,508,100.00	1,743,390.00	1,219,881.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		69,241,156.00	5,792,513.00	(255,545.00)	9,379,973.00	(6,547,031.00)	16,373,020.00	3,342,667.00	(17,107,209.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	69,241,156.00	5,792,513.00	(255,545.00)	9,379,973.00	(6,547,031.00)	16,373,020.00	3,342,667.00	(17,107,209.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(64,096,386.00)	(1,425,543.00)	13,204,325.00	2,531,477.00	6,840,491.00	1,135,080.00	(1,599,277.00)	18,327,090.00
E. NET INCREASE/DECREASE (B - C + D)			(66,630,251.00)	(89,050,999.00)	(10,409,849.00)	(52,870,893.00)	(58,407,948.00)	203,343,614.00	(80,593,751.00)	(14,838,314.00)
F. ENDING CASH (A + E)			329,911,269.00	240,860,270.00	230,450,421.00	177,579,528.00	119,171,580.00	322,515,194.00	241,921,443.00	227,083,129.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		227,083,129.00	196,375,662.00	288,622,693.00	268,777,880.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	28,172,992.00	22,774,258.00	22,808,039.00	36,501,010.00	0.00		320,109,325.00	320,109,325.00
Property Taxes	8020-8079		142,040,533.00		(8,720,879.00)			310,870,321.00	310,870,321.00
Miscellaneous Funds	8080-8099				42,928,449.00			42,928,449.00	42,928,449.00
Federal Revenue	8100-8299	359,694.00	7,201,779.00	2,624,807.00	11,806,017.26			45,792,184.26	45,792,184.26
Other State Revenue	8300-8599	6,081,356.00	3,750,933.00	46,601,217.00	46,681,451.47			149,493,708.47	149,493,708.47
Other Local Revenue	8600-8799	30,923,826.00	24,566,270.00	30,228,513.00	48,783,022.00			306,448,899.00	306,448,899.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		65,537,868.00	200,333,773.00	102,262,576.00	177,979,070.73	0.00	0.00	1,175,642,886.73	1,175,642,886.73
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	45,835,071.00	45,835,071.00	45,835,071.00	45,835,071.00	0.00		512,685,781.00	512,685,778.78
Classified Salaries	2000-2999	16,795,521.00	16,795,521.00	16,795,521.00	16,795,521.03			218,341,774.03	218,341,776.03
Employee Benefits	3000-3999	27,676,225.00	27,676,225.00	27,676,225.00	72,676,225.94			368,038,349.94	368,038,344.94
Books and Supplies	4000-4999	712,859.00	1,132,225.00	10,939,464.00	13,590,369.54			31,886,747.54	31,886,746.54
Services	5000-5999	16,867,612.00	12,521,986.00	18,976,630.00	68,378,773.15			190,479,958.15	190,479,958.15
Capital Outlay	6000-6999	51,550.00	51,550.00	51,550.00	51,550.00			618,600.00	618,605.00
Other Outgo	7000-7499	125,928.00	125,928.00	125,928.00	125,928.00			1,511,136.00	1,511,137.29
Interfund Transfers Out	7600-7629	50,000.00	50,000.00	50,000.00	50,000.00			600,000.00	600,000.34
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		108,114,766.00	104,188,506.00	120,450,389.00	217,503,438.66	0.00	0.00	1,324,162,346.66	1,324,162,347.07
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(498,381.00)	356,279.00	777,000.00	(65,962,000.00)			(10,190,301.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(498,381.00)	356,279.00	777,000.00	(65,962,000.00)	0.00	0.00	(10,190,301.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(12,367,812.00)	4,254,515.00	2,434,000.00	(81,980,000.00)			(7,439,753.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(12,367,812.00)	4,254,515.00	2,434,000.00	(81,980,000.00)	0.00	0.00	(7,439,753.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,869,431.00	(3,898,236.00)	(1,657,000.00)	16,018,000.00	0.00	0.00	(2,750,548.00)	
E. NET INCREASE/DECREASE (B - C + D)		(30,707,467.00)	92,247,031.00	(19,844,813.00)	(23,506,367.93)	0.00	0.00	(151,270,007.93)	(148,519,460.34)
F. ENDING CASH (A + E)		196,375,662.00	288,622,693.00	268,777,880.00	245,271,512.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								245,271,512.07	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			245,271,512.07	181,597,909.00	99,291,077.00	96,494,254.00	50,577,479.00	62,750.00	213,817,104.00	140,948,273.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,683,645.00	14,683,645.00	46,269,535.00	26,430,563.00	26,430,563.00	46,269,536.00	26,430,563.00	26,876,624.00
Property Taxes	8020-8079							179,033,966.00		
Miscellaneous Funds	8080-8099			(2,358,300.00)	(2,358,300.00)	(2,358,300.00)	(2,358,300.00)	(2,358,300.00)	(2,358,300.00)	(2,358,300.00)
Federal Revenue	8100-8299		9,994,664.00	26,692.00	84,582.00	2,516,331.00	171,261.00	270,570.00	4,236,540.00	4,806,387.00
Other State Revenue	8300-8599		4,977,350.00	3,199,050.00	2,993,872.00	14,620,354.00	3,933,611.00	7,569,029.00	4,303,316.00	3,586,572.00
Other Local Revenue	8600-8799		5,095,007.00	4,522,058.00	30,067,690.00	6,336,645.00	12,136,294.00	76,947,117.00	4,048,804.00	35,232,657.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			34,750,666.00	20,073,145.00	77,057,379.00	47,545,593.00	40,313,429.00	307,731,918.00	36,660,923.00	68,143,940.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,500,000.00	43,224,098.00	43,224,098.00	43,224,098.00	43,224,098.00	43,224,098.00	43,224,098.00	43,224,098.00
Classified Salaries	2000-2999		15,642,889.00	23,464,333.00	15,642,889.00	15,642,889.00	15,642,889.00	15,642,889.00	23,464,333.00	15,642,889.00
Employee Benefits	3000-3999		10,827,508.07	29,908,167.00	26,400,436.00	26,400,436.00	26,400,436.00	26,400,436.00	29,908,167.00	26,400,436.00
Books and Supplies	4000-4999		24,166.00	635,871.00	1,023,211.00	739,223.00	697,490.00	535,386.00	899,459.00	691,663.00
Services	5000-5999		1,123,590.00	3,512,242.00	6,558,167.00	9,777,476.00	11,494,009.00	9,100,109.00	10,224,694.00	8,073,462.00
Capital Outlay	6000-6999		53,092.00	53,092.00	53,092.00	53,092.00	53,092.00	53,092.00	53,092.00	53,092.00
Other Outgo	7000-7499		106,634.00	106,634.00	106,634.00	106,634.00	106,634.00	106,634.00	106,634.00	106,634.00
Interfund Transfers Out	7600-7629		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			36,327,879.07	100,954,437.00	93,058,527.00	95,993,848.00	97,668,648.00	95,112,644.00	107,930,477.00	94,242,274.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		5,144,770.00	4,366,970.00	12,948,780.00	11,911,450.00	293,460.00	17,508,100.00	1,743,390.00	1,219,881.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	5,144,770.00	4,366,970.00	12,948,780.00	11,911,450.00	293,460.00	17,508,100.00	1,743,390.00	1,219,881.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		67,241,160.00	5,792,510.00	(255,545.00)	9,379,970.00	(6,547,030.00)	16,373,020.00	3,342,667.00	(17,107,210.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	67,241,160.00	5,792,510.00	(255,545.00)	9,379,970.00	(6,547,030.00)	16,373,020.00	3,342,667.00	(17,107,210.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(62,096,390.00)	(1,425,540.00)	13,204,325.00	2,531,480.00	6,840,490.00	1,135,080.00	(1,599,277.00)	18,327,091.00
E. NET INCREASE/DECREASE (B - C + D)			(63,673,603.07)	(82,306,832.00)	(2,796,823.00)	(45,916,775.00)	(50,514,729.00)	213,754,354.00	(72,868,831.00)	(7,771,243.00)
F. ENDING CASH (A + E)			181,597,909.00	99,291,077.00	96,494,254.00	50,577,479.00	62,750.00	213,817,104.00	140,948,273.00	133,177,030.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		133,177,030.00	111,244,134.00	211,969,586.00	201,564,263.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	30,784,935.00	25,217,503.00	25,251,284.00	40,519,562.00			349,847,958.00	349,847,958.00
Property Taxes	8020-8079		143,227,173.00		35,806,793.00			358,067,932.00	358,067,932.00
Miscellaneous Funds	8080-8099	(2,358,300.00)	(2,358,300.00)	(2,358,300.00)	(4,716,600.00)			(28,299,600.00)	(28,299,600.00)
Federal Revenue	8100-8299	334,110.00	6,689,524.00	2,438,108.00	10,966,266.00			42,535,035.00	42,535,035.00
Other State Revenue	8300-8599	5,924,585.00	3,654,238.00	46,559,939.00	45,478,051.00			146,799,967.00	146,799,967.00
Other Local Revenue	8600-8799	31,362,468.00	24,914,733.00	30,657,292.00	49,474,991.00			310,795,756.00	310,795,756.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		66,047,798.00	201,344,871.00	102,548,323.00	177,529,063.00	0.00	0.00	1,179,747,048.00	1,179,747,048.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	43,224,098.00	43,224,098.00	43,224,098.00	43,224,093.00			483,965,073.00	483,965,073.00
Classified Salaries	2000-2999	15,642,889.00	15,642,889.00	15,642,889.00	15,642,889.00			203,357,556.00	203,357,555.00
Employee Benefits	3000-3999	26,400,436.00	26,400,436.00	26,400,436.00	71,400,435.00			353,247,765.07	353,247,765.00
Books and Supplies	4000-4999	678,540.00	1,077,716.00	10,412,799.00	12,936,080.00			30,351,604.00	30,351,604.00
Services	5000-5999	13,694,434.00	10,166,318.00	15,406,698.00	51,805,816.00			150,937,015.00	150,937,015.00
Capital Outlay	6000-6999	53,092.00	53,092.00	53,092.00	53,091.00			637,103.00	637,103.00
Other Outgo	7000-7499	106,634.00	106,634.00	106,634.00	106,638.00			1,279,612.00	1,279,613.00
Interfund Transfers Out	7600-7629	50,000.00	50,000.00	50,000.00	50,000.00			600,000.00	600,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		99,850,123.00	96,721,183.00	111,296,646.00	195,219,042.00	0.00	0.00	1,224,375,728.07	1,224,375,728.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(498,381.00)	356,279.00	777,000.00	(65,962,000.00)			(10,190,301.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(498,381.00)	356,279.00	777,000.00	(65,962,000.00)	0.00	0.00	(10,190,301.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(12,367,810.00)	4,254,515.00	2,434,000.00	(76,980,000.00)			(4,439,753.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(12,367,810.00)	4,254,515.00	2,434,000.00	(76,980,000.00)	0.00	0.00	(4,439,753.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,869,429.00	(3,898,236.00)	(1,657,000.00)	11,018,000.00	0.00	0.00	(5,750,548.00)	
E. NET INCREASE/DECREASE (B - C + D)		(21,932,896.00)	100,725,452.00	(10,405,323.00)	(6,671,979.00)	0.00	0.00	(50,379,228.07)	(44,628,680.00)
F. ENDING CASH (A + E)		111,244,134.00	211,969,586.00	201,564,263.00	194,892,284.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								194,892,284.00	

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	630,979,646.00	0.90%	636,687,840.00	1.83%	648,309,481.00
2. Federal Revenues	8100-8299	1,718,192.00	0.00%	1,718,192.00	0.00%	1,718,192.00
3. Other State Revenues	8300-8599	22,654,103.00	1.82%	23,065,503.00	0.33%	23,141,226.00
4. Other Local Revenues	8600-8799	53,127,876.00	0.47%	53,377,876.00	0.48%	53,632,876.00
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	(180,535,573.00)	-5.54%	(170,535,573.00)	0.00%	(170,535,573.00)
6. Total (Sum lines A1 thru A5c)		527,944,244.00	3.10%	544,313,838.00	2.20%	556,266,202.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				264,092,852.93		257,248,435.93
b. Step & Column Adjustment				2,642,147.00		2,668,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,486,564.00)		(7,155,666.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	264,092,852.93	-2.59%	257,248,435.93	-1.74%	252,760,769.93
2. Classified Salaries						
a. Base Salaries				86,389,446.24		79,908,314.00
b. Step & Column Adjustment				864,553.76		874,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,345,686.00)		(1,602,015.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	86,389,446.24	-7.50%	79,908,314.00	-0.91%	79,180,299.00
3. Employee Benefits	3000-3999	165,578,331.64	-2.92%	160,739,671.00	-1.24%	158,740,366.00
4. Books and Supplies	4000-4999	10,244,339.23	2.93%	10,544,498.00	0.26%	10,571,405.00
5. Services and Other Operating Expenditures	5000-5999	91,556,128.05	-23.43%	70,101,000.00	-2.63%	68,254,481.00
6. Capital Outlay	6000-6999	60,000.00	3.00%	61,800.00	3.00%	63,654.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	461,857.00	0.00%	461,857.00	0.00%	461,857.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,056,457.84)	1.29%	(14,237,786.00)	1.29%	(14,421,453.00)
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)		604,326,497.25	-6.54%	564,827,789.93	-1.63%	555,611,378.93

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(76,382,253.25)		(20,513,951.93)		654,823.07
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		159,616,712.07		83,234,458.82		62,720,506.89
2. Ending Fund Balance (Sum lines C and D1)		83,234,458.82		62,720,506.89		63,375,329.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,875,150.00		1,875,150.00		1,875,150.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	54,876,061.82		36,357,841.89		36,985,467.50
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,483,247.00		24,487,515.00		24,514,712.46
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		83,234,458.82		62,720,506.89		63,375,329.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,483,247.00		24,487,515.00		24,514,712.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		26,483,247.00		24,487,515.00		24,514,712.46
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
On going reduction						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	42,928,449.00	0.00%	42,928,450.00	0.00%	42,928,450.00
2. Federal Revenues	8100-8299	44,073,992.26	-7.39%	40,816,843.00	0.00%	40,816,638.00
3. Other State Revenues	8300-8599	126,839,605.47	-2.45%	123,734,465.00	-1.03%	122,457,465.00
4. Other Local Revenues	8600-8799	253,321,023.00	1.62%	257,417,877.00	1.62%	261,596,877.00
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	180,535,573.09	-5.54%	170,535,573.00	0.00%	170,535,573.00
6. Total (Sum lines A1 thru A5c)		647,698,642.82	-1.89%	635,433,208.00	0.46%	638,335,003.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				248,592,925.85		226,716,637.00
b. Step & Column Adjustment				2,486,074.15		2,510,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(24,362,363.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	248,592,925.85	-8.80%	226,716,637.00	1.11%	229,226,637.00
2. Classified Salaries						
a. Base Salaries				131,952,329.79		123,449,241.00
b. Step & Column Adjustment				1,320,670.21		1,332,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,823,759.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	131,952,329.79	-6.44%	123,449,241.00	1.08%	124,781,241.00
3. Employee Benefits	3000-3999	202,460,013.30	-4.92%	192,508,094.00	1.44%	195,288,615.00
4. Books and Supplies	4000-4999	21,642,407.31	-8.48%	19,807,106.00	3.30%	20,459,808.00
5. Services and Other Operating Expenditures	5000-5999	98,923,830.10	-18.28%	80,836,015.00	3.88%	83,972,142.00
6. Capital Outlay	6000-6999	558,605.00	2.99%	575,303.00	2.99%	592,502.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,797,560.00	-5.16%	3,601,488.00	0.00%	3,601,488.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,308,178.13	1.29%	11,454,054.00	1.29%	11,601,811.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	600,000.34	0.00%	600,000.00	0.00%	600,000.00
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)		719,835,849.82	-8.38%	659,547,938.00	1.60%	670,124,244.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(72,137,207.00)		(24,114,730.00)		(31,789,241.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		175,970,226.36		103,833,019.36		79,718,289.36
2. Ending Fund Balance (Sum lines C and D1)		103,833,019.36		79,718,289.36		47,929,048.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	103,833,019.36		79,718,289.36		47,929,048.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		103,833,019.36		79,718,289.36		47,929,048.36
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
On going reduction						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	673,908,095.00	0.85%	679,616,290.00	1.71%	691,237,931.00
2. Federal Revenues	8100-8299	45,792,184.26	-7.11%	42,535,035.00	0.00%	42,534,830.00
3. Other State Revenues	8300-8599	149,493,708.47	-1.80%	146,799,968.00	-0.82%	145,598,691.00
4. Other Local Revenues	8600-8799	306,448,899.00	1.42%	310,795,753.00	1.43%	315,229,753.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	.09	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,175,642,886.82	0.35%	1,179,747,046.00	1.26%	1,194,601,205.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				512,685,778.78		483,965,072.93
b. Step & Column Adjustment				5,128,221.15		5,178,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(33,848,927.00)		(7,155,666.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	512,685,778.78	-5.60%	483,965,072.93	-0.41%	481,987,406.93
2. Classified Salaries						
a. Base Salaries				218,341,776.03		203,357,555.00
b. Step & Column Adjustment				2,185,223.97		2,206,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,169,445.00)		(1,602,015.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	218,341,776.03	-6.86%	203,357,555.00	0.30%	203,961,540.00
3. Employee Benefits	3000-3999	368,038,344.94	-4.02%	353,247,765.00	0.22%	354,028,981.00
4. Books and Supplies	4000-4999	31,886,746.54	-4.81%	30,351,604.00	2.24%	31,031,213.00
5. Services and Other Operating Expenditures	5000-5999	190,479,958.15	-20.76%	150,937,015.00	0.85%	152,226,623.00
6. Capital Outlay	6000-6999	618,605.00	2.99%	637,103.00	2.99%	656,156.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,259,417.00	-4.60%	4,063,345.00	0.00%	4,063,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,748,279.71)	1.29%	(2,783,732.00)	1.29%	(2,819,642.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	600,000.34	0.00%	600,000.00	0.00%	600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,324,162,347.07	-7.54%	1,224,375,727.93	0.11%	1,225,735,622.93
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(148,519,460.25)		(44,628,681.93)		(31,134,417.93)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		335,586,938.43		187,067,478.18		142,438,796.25
2. Ending Fund Balance (Sum lines C and D1)		187,067,478.18		142,438,796.25		111,304,378.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,875,150.00		1,875,150.00		1,875,150.00
b. Restricted	9740	103,833,019.36		79,718,289.36		47,929,048.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	54,876,061.82		36,357,841.89		36,985,467.50
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,483,247.00		24,487,515.00		24,514,712.46
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		187,067,478.18		142,438,796.25		111,304,378.32
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,483,247.00		24,487,515.00		24,514,712.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		26,483,247.00		24,487,515.00		24,514,712.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)			2.00%		2.00%	2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	N/A					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		49,871.39		44,070.27		43,178.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,324,162,347.07		1,224,375,727.93		1,225,735,622.93
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)		1,324,162,347.07		1,224,375,727.93		1,225,735,622.93
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		26,483,246.94		24,487,514.56		24,514,712.46
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)		26,483,246.94		24,487,514.56		24,514,712.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		YES		YES	

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):	49,871.39
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)	49,893	44,794		
	5,492			
	55,385	44,794	19.1%	Not Met
Second Prior Year (2022-23)	48,332	44,946		
	5,211			
	53,543	44,946	16.1%	Not Met
First Prior Year (2023-24)	47,306	47,275		
	5,310	5,310		
	52,616	52,585	0.1%	Met
Budget Year (2024-25)	45,642			
	5,310			
	50,952			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

FY 21-22 and FY 22-23 ADA were hard to projected due to pandemic impact.

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

Explanation:
(required if NOT met)

FY 21-22 and FY 22-23 ADA were hard to projected due to pandemic impact.

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)	49,435	55,592	N/A	Met
	5,492	5,861		
	54,927	61,453		
Second Prior Year (2022-23)	49,131	55,537	N/A	Met
	5,211	5,861		
	54,342	61,398		
First Prior Year (2023-24)	48,734	48,960	N/A	Met
	5,310	5,771		
	54,044	54,731		
Budget Year (2024-25)	48,641			
	5,861			
	54,502			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)	District Regular	44,634	55,592
	Charter School		5,861
	Total ADA/Enrollment	44,634	61,453
Second Prior Year (2022-23)	District Regular	44,864	55,537
	Charter School	0	5,861
	Total ADA/Enrollment	44,864	61,398
First Prior Year (2023-24)	District Regular	45,341	48,960
	Charter School	5,310	5,771
	Total ADA/Enrollment	50,651	54,731
Historical Average Ratio:			79.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			79.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)	District Regular	44,561	48,641	
	Charter School	5,310	5,861	
	Total ADA/Enrollment	49,871	54,502	91.5%
1st Subsequent Year (2025-26)	District Regular	44,094	48,133	
	Charter School	5,310	5,861	
	Total ADA/Enrollment	49,404	53,994	91.5%
2nd Subsequent Year (2026-27)	District Regular	43,202	47,164	
	Charter School	5,310	5,861	
	Total ADA/Enrollment	48,512	53,025	91.5%

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

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

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

Explanation: (required if NOT met)	The district projects ADA/Enrollment ratio recovering after pandemic.
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4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	52,585.27	50,952.00	49,954.99	50,525.69
b. Prior Year ADA (Funded)		52,585.27	50,952.00	49,954.99
c. Difference (Step 1a minus Step 1b)		(1,633.27)	(997.01)	570.70
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.11%)	(1.96%)	1.14%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding			
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):	(3.11%)	(1.96%)	1.14%
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-4.11% to -2.11%	-2.96% to -0.96%	0.14% to 2.14%
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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)	310,870,321.00	310,870,321.00	310,870,321.00	310,870,321.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	675,808,263.00	630,979,646.00	636,687,840.00	648,309,481.00
District's Projected Change in LCFF Revenue:		(6.63%)	.90%	1.83%
LCFF Revenue Standard		-4.11% to -2.11%	-2.96% to -0.96%	0.14% to 2.14%
Status:	Not Met	Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	2023-24 COLA is much higher than other years. COLA :FY23-24 is 8.22%, FY24-25 is 1.07%, FY25-26 is 2.93%, and FY26-27 is 3.08%
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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)	458,484,006.63	493,303,380.11	92.9%	
Second Prior Year (2022-23)	451,049,772.20	520,467,841.41	86.7%	
First Prior Year (2023-24)	498,156,825.42	606,896,917.69	82.1%	
	Historical Average Ratio:		87.2%	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		2.0%	2.0%	2.0%
84.2% to 90.2%		84.2% to 90.2%	84.2% to 90.2%	84.2% to 90.2%

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)	516,060,630.81	604,326,497.25	85.4%	Met
1st Subsequent Year (2025-26)	497,896,420.93	564,827,789.93	88.2%	Met
2nd Subsequent Year (2026-27)	490,681,434.93	555,611,378.93	88.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(3.11%)	(1.96%)	1.14%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.11% to 6.89%	-11.96% to 8.04%	-8.86% to 11.14%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.11% to 1.89%	-6.96% to 3.04%	-3.86% to 6.14%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	80,961,754.60		
Budget Year (2024-25)	45,792,184.26	(43.44%)	Yes
1st Subsequent Year (2025-26)	42,535,035.00	(7.11%)	Yes
2nd Subsequent Year (2026-27)	42,534,830.00	0.00%	No
Explanation: (required if Yes)	Most of the one-time federal stimulus funds are over starting FY24-25		

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	172,537,893.22		
Budget Year (2024-25)	149,493,708.47	(13.36%)	Yes
1st Subsequent Year (2025-26)	146,799,968.00	(1.80%)	No
2nd Subsequent Year (2026-27)	145,598,691.00	(.82%)	No
Explanation: (required if Yes)	Most of the one-time state funds are over starting FY24-25, such as art, music block grants, A-G, and Literacy Coach Reading, etc.		

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	312,116,058.87		
Budget Year (2024-25)	306,448,899.00	(1.82%)	No
1st Subsequent Year (2025-26)	310,795,753.00	1.42%	No
2nd Subsequent Year (2026-27)	315,229,753.00	1.43%	No
Explanation: (required if Yes)			

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

First Prior Year (2023-24)	70,494,004.12		
Budget Year (2024-25)	31,886,746.54	(54.77%)	Yes
1st Subsequent Year (2025-26)	30,351,604.00	(4.81%)	No
2nd Subsequent Year (2026-27)	31,031,213.00	2.24%	No

Explanation:
(required if Yes)

FY23-24 still have good amount of one-time federal& State fundings to be utilized.

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

First Prior Year (2023-24)	242,394,231.23		
Budget Year (2024-25)	190,479,958.15	(21.42%)	Yes
1st Subsequent Year (2025-26)	150,937,015.00	(20.76%)	Yes
2nd Subsequent Year (2026-27)	152,226,623.00	.85%	No

Explanation:
(required if Yes)

Due to ongoing staffing challenges, the district has invested heavily in temporary staffing. The district plans to reduce the cost starting FY24-25

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2023-24)	565,615,706.69		
Budget Year (2024-25)	501,734,791.73	(11.29%)	Met
1st Subsequent Year (2025-26)	500,130,756.00	(.32%)	Met
2nd Subsequent Year (2026-27)	503,363,274.00	.65%	Met

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

First Prior Year (2023-24)	312,888,235.35		
Budget Year (2024-25)	222,366,704.69	(28.93%)	Not Met
1st Subsequent Year (2025-26)	181,288,619.00	(18.47%)	Not Met
2nd Subsequent Year (2026-27)	183,257,836.00	1.09%	Met

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

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

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

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

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

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

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

FY23-24 still have good amount of one-time federal& State fundings to be utilized.

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

Due to ongoing staffing challenges, the district has invested heavily in temporary staffing. The district plans to reduce the cost starting FY24-25

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)

1,276,345,357.07

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing
Uses

1,276,345,357.07

38,290,360.71

38,240,000.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

The district will update its contribution to Ongoing and Major Maintenance as part of the 45-Day Budget Revision.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	65,000,000.00	65,000,000.00	48,161,673.54
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	23,242,275.00	22,444,043.00	26,736,432.00
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	29,427,358.83	0.00	0.00
d.	Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e.	Available Reserves (Lines 1a through 1d)	117,669,633.83	87,444,043.00	74,898,105.54
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,162,113,762.53	1,122,202,157.07	1,336,821,603.62
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)	1,162,113,762.53	1,122,202,157.07	1,336,821,603.62
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.1%	7.8%	5.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):				
3.4% 2.6% 1.9%				

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level	
			(If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	118,442,444.23	495,037,867.69	N/A	Met
Second Prior Year (2022-23)	41,727,826.92	520,589,958.59	N/A	Met
First Prior Year (2023-24)	(60,104,901.21)	608,396,917.69	9.9%	Not Met
Budget Year (2024-25) (Information only)	(76,382,253.25)	604,326,497.25		

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)

The district plans and works on controlling unrestricted deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance			
	(Form 01, Line F1e, Unrestricted Column)	Variance Level	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	19,601,039.18		41,258,492.13		N/A	Met
Second Prior Year (2022-23)	151,036,566.00		177,993,786.36		N/A	Met
First Prior Year (2023-24)	174,706,778.91		219,721,613.28		N/A	Met
Budget Year (2024-25) (Information only)	159,616,712.07					

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance		Status
	General Fund	(Form CASH, Line F, June Column)	
Current Year (2024-25)		245,271,512.07	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	49,871	44,070	43,179
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): N/A

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	1,324,162,347.07	1,224,375,727.93	1,225,735,622.93
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,324,162,347.07	1,224,375,727.93	1,225,735,622.93
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	26,483,246.94	24,487,514.56	24,514,712.46
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)

0.00 0.00 0.00

7. District's Reserve Standard
(Greater of Line B5 or Line B6)

26,483,246.94 24,487,514.56 24,514,712.46

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

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

1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	26,483,247.00	24,487,515.00	24,514,712.46
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	26,483,247.00	24,487,515.00	24,514,712.46
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):		26,483,246.94	24,487,514.56
Status:		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)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
--	---

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(178,643,820.82)			
Budget Year (2024-25)	(180,535,573.00)	1,891,752.18	1.1%	Met
1st Subsequent Year (2025-26)	(170,535,573.00)	(10,000,000.00)	(5.5%)	Met
2nd Subsequent Year (2026-27)	(170,535,573.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	3,759,167.00			
Budget Year (2024-25)	0.00	(3,759,167.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	4,064,000.39			
Budget Year (2024-25)	600,000.34	(3,464,000.05)	(85.2%)	Not Met
1st Subsequent Year (2025-26)	600,000.00	(.34)	0.0%	Met
2nd Subsequent Year (2026-27)	600,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?	<input type="checkbox"/> No			

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

- 1c. NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

It is a one time transaction

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multi year) commitments?
(If No, skip item 2 and Sections S6B and S6C)
 Yes
2. If Yes to item 1, list all new and existing multi year commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Remaining	Funding Sources (Revenues)	
Leases				
Certificates of Participation				
General Obligation Bonds	17	Local Property Taxes	Managed by City & County SF	943,650,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:			943,650,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
Leases	(P & I)	(P & I)	(P & I)	(P & I)
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual paym ents)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

- | | | | | |
|----|--|--|---------------|---------------|
| 1. | Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) | No | | |
| 2. | For the district's OPEB: | | | |
| | a. Are they lifetime benefits? | Yes | | |
| | b. Do benefits continue past age 65? | Yes | | |
| | 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? | Actuarial | | |
| | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund | Self-Insurance Fund
Governmental Fund | | |
| 4. | OPEB Liabilities | | | |
| | a. Total OPEB liability | 931,098,216.00 | | |
| | b. OPEB plan(s) fiduciary net position (if applicable) | 32,285,911.00 | | |
| | c. Total/Net OPEB liability (Line 4a minus Line 4b) | 898,812,305.00 | | |
| | d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | | | |
| | 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 | | | |
| | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 71,738,205.81 | 74,314,896.77 | 74,314,896.77 |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 74,314,896.77 | 74,314,896.77 | 74,314,896.77 |
| | d. Number of retirees receiving OPEB benefits | 4,884.00 | 5,000.00 | 5,000.00 |

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

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

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

Yes

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

The district uses Fund67 to operate the self insurance, such as Worker's compensation, etc.

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
27,532,108.00	27,532,108.00	27,532,108.00
27,532,108.00	27,532,108.00	27,532,108.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	4404	4007	3828	3828

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No

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

Yes	Yes	Yes
-----	-----	-----

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:

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

Yes

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?

Yes
Yes

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.):

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	2821	2567	2452	2452

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.

District and Unions are in negotiations.

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:

Begin Date: _____ End Date: _____

4. Period covered by the agreement:

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

5. Salary settlement:

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

Yes Yes Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

7. Amount included for any tentative salary schedule increases

--

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

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

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

--

Yes

Yes

Yes

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Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year

(2024-25)

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

Classified (Non-management) Step and Column Adjustments

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

--

Yes

Yes

Yes

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

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

--

Yes

Yes

Yes

--

--

Yes

Yes

Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	166	166	166	166

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

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:

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")

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 25, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review