

2024 – 2025

Adopted Budget

District Certification



ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 56 S. Lincoln St. Stockton, CA 95203

Date: 6/7/24

Adoption Date: 6/25/24


Signed: _____

Public Hearing:

Place: 56 S. Lincoln St. Stockton, CA 95203

Date: 6/11/24

Time: 4pm

 Dr. Michelle Rodriguez, Superintendent of Schools

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

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Title: Interim Chief Business Official

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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?		
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?		
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?		
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)?		
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		
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)?		
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		
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?		
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?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
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?		
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?		
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?		
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
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).		
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?		

2024 – 2025

Adopted Budget

Criteria & Standards



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):	28,540.42	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	32,922	33,073		
Charter School				
Total ADA	32,922	33,073	N/A	Met
Second Prior Year (2022-23)				
District Regular	30,334	32,517		
Charter School				
Total ADA	30,334	32,517	N/A	Met
First Prior Year (2023-24)				
District Regular	31,405	31,475		
Charter School		0		
Total ADA	31,405	31,475	N/A	Met
Budget Year (2024-25)				
District Regular	30,196			
Charter School	0			
Total ADA	30,196			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	34,155	34,127		
Charter School				
Total Enrollment	34,155	34,127	0.1%	Met
Second Prior Year (2022-23)				
District Regular	33,869	33,313		
Charter School				
Total Enrollment	33,869	33,313	1.6%	Not Met
First Prior Year (2023-24)				
District Regular	33,155	32,448		
Charter School				
Total Enrollment	33,155	32,448	2.1%	Not Met
Budget Year (2024-25)				
District Regular	31,619			
Charter School				
Total Enrollment	31,619			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

We are putting a concerted effort into increasing attendance via student incentives, social workers, and other means by LCAP and other sources. We expect these efforts to be successful.

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

Explanation:
(required if NOT met)

We are putting a concerted effort into increasing attendance via student incentives, social workers, and other means by LCAP and other sources. We expect these efforts to be successful.

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	28,861	34,127	
Charter School		0	
Total ADA/Enrollment	28,861	34,127	84.6%
Second Prior Year (2022-23)			
District Regular	29,637	33,313	
Charter School	0		
Total ADA/Enrollment	29,637	33,313	89.0%
First Prior Year (2023-24)			
District Regular	29,108	32,448	
Charter School			
Total ADA/Enrollment	29,108	32,448	89.7%
		Historical Average Ratio:	87.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		88.2%

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	28,540	31,619		
Charter School	0			
Total ADA/Enrollment	28,540	31,619	90.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	28,019	31,040		
Charter School				
Total ADA/Enrollment	28,019	31,040	90.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	27,507	30,472		
Charter School				
Total ADA/Enrollment	27,507	30,472	90.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

We are putting a concerted effort into increasing attendance via student incentives, social workers, and other means by LCAP and other sources. We expect these efforts to be successful.

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)	31,531.33	30,252.41	29,212.78	28,647.57
b. Prior Year ADA (Funded)		31,531.33	30,252.41	29,212.78
c. Difference (Step 1a minus Step 1b)		(1,278.92)	(1,039.63)	(565.21)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.06%)	(3.44%)	(1.93%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		463,733,375.00	462,527,158.00	466,688,579.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		4,961,947.11	13,552,045.73	14,374,008.23
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(2.99%)	(.51%)	1.15%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.99% to -1.99%	-1.51% to 0.49%	0.15% to 2.15%

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)	91,595,933.00	91,595,933.00	91,595,933.00	91,595,933.00
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)	493,708,855.00	480,356,189.00	480,111,780.61	485,013,290.00
District's Projected Change in LCFF Revenue:		(2.70%)	(.05%)	1.02%
LCFF Revenue Standard		-3.99% to -1.99%	-1.51% to 0.49%	0.15% to 2.15%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	304,652,699.69	
Second Prior Year (2022-23)	305,795,516.03	343,580,187.58	89.0%
First Prior Year (2023-24)	352,582,570.90	407,198,510.58	86.6%
	Historical Average Ratio:		89.0%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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)	352,973,338.00		
1st Subsequent Year (2025-26)	348,130,400.00	380,746,103.00	91.4%	Met
2nd Subsequent Year (2026-27)	353,091,739.00	384,735,370.00	91.8%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.99%)	(.51%)	1.15%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.99% to 7.01%	-10.51% to 9.49%	-8.85% to 11.15%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.99% to 2.01%	-5.51% to 4.49%	-3.85% to 6.15%

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)	161,577,240.00		
Budget Year (2024-25)	101,917,135.00	(36.92%)	Yes
1st Subsequent Year (2025-26)	46,211,522.00	(54.66%)	Yes
2nd Subsequent Year (2026-27)	46,211,522.00	0.00%	No

Explanation:
(required if Yes)

Increase is due to one time revenues. Decrease is due to the removal of one-time prior year revenues.

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

First Prior Year (2023-24)	164,697,424.00		
Budget Year (2024-25)	129,978,887.00	(21.08%)	Yes
1st Subsequent Year (2025-26)	125,870,072.00	(3.16%)	No
2nd Subsequent Year (2026-27)	125,870,072.00	0.00%	No

Explanation:
(required if Yes)

Increase is due to one time revenues. Decrease is due to the removal of one-time prior year revenues.

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

First Prior Year (2023-24)	30,943,019.30		
Budget Year (2024-25)	27,485,080.00	(11.18%)	Yes
1st Subsequent Year (2025-26)	26,405,040.00	(3.93%)	No
2nd Subsequent Year (2026-27)	26,405,040.00	0.00%	No

Explanation:
(required if Yes)

Variations are primarily due to one-time funding

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

First Prior Year (2023-24)	90,443,738.70		
Budget Year (2024-25)	62,845,721.00	(30.51%)	Yes
1st Subsequent Year (2025-26)	43,672,729.00	(30.51%)	Yes
2nd Subsequent Year (2026-27)	43,672,729.00	0.00%	No

Explanation:
(required if Yes)

Increase is due to one-time expenses. Decrease is due to the removal of one-time prior year expenses.

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

First Prior Year (2023-24)	100,863,039.56		
Budget Year (2024-25)	88,590,216.00	(12.17%)	Yes
1st Subsequent Year (2025-26)	76,480,214.00	(13.67%)	Yes
2nd Subsequent Year (2026-27)	75,480,214.00	(1.31%)	No

Explanation:
(required if Yes)

Decrease is due to the removal of one-time prior year expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	357,217,683.30		
Budget Year (2024-25)	259,381,102.00	(27.39%)	Not Met
1st Subsequent Year (2025-26)	198,486,634.00	(23.48%)	Not Met
2nd Subsequent Year (2026-27)	198,486,634.00	0.00%	Met

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

First Prior Year (2023-24)	191,306,778.26		
Budget Year (2024-25)	151,435,937.00	(20.84%)	Not Met
1st Subsequent Year (2025-26)	120,152,943.00	(20.66%)	Not Met
2nd Subsequent Year (2026-27)	119,152,943.00	(.83%)	Met

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

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

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

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

Increase is due to one time revenues. Decrease is due to the removal of one-time prior year revenues.

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

Increase is due to one time revenues. Decrease is due to the removal of one-time prior year revenues.

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

Variations are primarily due to one-time funding

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)

Increase is due to one-time expenses. Decrease is due to the removal of one-time prior year expenses.

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

Decrease is due to the removal of one-time prior year expenses.

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)

716,241,155.00

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

0.00

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

716,241,155.00

21,487,234.65

21,487,235.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

--

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,948,268.27	17,731,159.55	27,247,203.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.75)	(.25)	0.00
e. Available Reserves (Lines 1a through 1d)	10,948,265.52	17,731,159.30	27,247,203.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	547,413,413.84	646,072,382.32	784,356,741.96
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)	547,413,413.84	646,072,382.32	784,356,741.96
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	2.7%	3.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	.7%	.9%	1.2%

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)	27,897,746.20	333,580,506.66	N/A	Met
Second Prior Year (2022-23)	22,443,340.80	398,058,997.10	N/A	Met
First Prior Year (2023-24)	18,154,440.72	408,662,241.58	N/A	Met
Budget Year (2024-25) (Information only)	(6,203,545.00)	393,653,266.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	139,370,702.83	133,191,985.93	4.4%	Not Met
Second Prior Year (2022-23)	137,711,022.64	151,417,181.83	N/A	Met
First Prior Year (2023-24)	132,727,889.94	173,860,523.00	N/A	Met
Budget Year (2024-25) (Information only)	192,014,963.72			

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)

Third prior year Original Budget had overestimated beginning balance. This was corrected.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	377,888,224.14	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.)	28,540	28,019	27,507
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	768,309,687.00	706,357,353.00	713,083,928.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	768,309,687.00	706,357,353.00	713,083,928.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	23,049,290.61	21,190,720.59	21,392,517.84
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)	23,049,290.61	21,190,720.59	21,392,517.84

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)	23,049,291.00	21,190,721.00	21,392,518.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,621,435.22	4,680,316.72	3,743,541.72
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)	38,415,484.00	35,317,868.00	35,654,196.00
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)	65,086,210.22	61,188,905.72	60,790,255.72
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.47%	8.66%	8.52%
District's Reserve Standard (Section 10B, Line 7):	23,049,290.61	21,190,720.59	21,392,517.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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)	(82,971,647.00)			
Budget Year (2024-25)	(105,082,972.00)	22,111,325.00	26.6%	Not Met
1st Subsequent Year (2025-26)	(105,675,324.00)	592,352.00	.6%	Met
2nd Subsequent Year (2026-27)	(107,446,439.00)	1,771,115.00	1.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	5,589,780.00			
Budget Year (2024-25)	802,353.00	(4,787,427.00)	(85.6%)	Not Met
1st Subsequent Year (2025-26)	3,097,616.00	2,295,263.00	286.1%	Not Met
2nd Subsequent Year (2026-27)	2,761,287.00	(336,329.00)	(10.9%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	1,463,731.00			
Budget Year (2024-25)	1,000,000.00	(463,731.00)	(31.7%)	Not Met
1st Subsequent Year (2025-26)	1,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	1,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation: Increase due to Special Education Contribution, Increase in RRM Contribution.
(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: Increase due to Reserve Fund (Fund 17).
(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)

Decrease transfer to Fund 11.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	17			
General Obligation Bonds	32			
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
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 payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
135,258,849	0

4 OPEB Liabilities

a. Total OPEB liability	135,258,849.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	135,258,849.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	15,073,378.00	4,000,000.00	4,000,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,378,838.00	4,378,838.00	4,378,838.00
d. Number of retirees receiving OPEB benefits	653.00	653.00	653.00

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:

--

3. Self-Insurance Liabilities

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

30,135,000.00
13,430,720.00

4. Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	15,000,000.00	15,000,000.00	15,000,000.00
b. Amount contributed (funded) for self-insurance programs	15,000,000.00	15,000,000.00	15,000,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2453	2453	2453	2453

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 11, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 11, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jun 11, 2024

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

2. Total cost of H&W benefits

47212390	47212390	47212390
----------	----------	----------

3. Percent of H&W cost paid by employer

100.0%	100.0%	100.0%
--------	--------	--------

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

0.0%	0.0%	0.0%
------	------	------

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

1.5%	1.5%	1.5%
------	------	------

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?

No	No	No
----	----	----

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

No	No	No
----	----	----

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	2171	2171	2171	2171

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 25, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 25, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jun 25, 2024

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
33355413	33355413	33355413
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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
939951	1030564	1038965
1.5%	1.5%	1.5%

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	226	226	226	226

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Yes	Yes	Yes
226034	0	0
1.0%	0.0%	0.0%

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

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

Yes	Yes	Yes
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

2. Total cost of other benefits

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

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

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

2024 – 2025

Adopted Budget

**Average Daily
Attendance**



Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	29,107.91	29,107.91	31,474.72	28,540.42	28,540.42	30,195.80
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)	29,107.91	29,107.91	31,474.72	28,540.42	28,540.42	30,195.80
5. District Funded County Program ADA						
a. County Community Schools	54.87	54.87	54.87	54.87	54.87	54.87
b. Special Education-Special Day Class	1.66	1.66	1.66	1.66	1.66	1.66
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.08	.08	.08	.08	.08	.08
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)	56.61	56.61	56.61	56.61	56.61	56.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,164.52	29,164.52	31,531.33	28,597.03	28,597.03	30,252.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,965.54	1,965.54	1,965.54	1,940.76	1,940.76	1,940.76
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)	1,965.54	1,965.54	1,965.54	1,940.76	1,940.76	1,940.76
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,965.54	1,965.54	1,965.54	1,940.76	1,940.76	1,940.76

2024 – 2025

Adopted Budget

**Multi Year
Projections**



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	463,733,375.00	-0.26%	462,527,158.00	0.90%	466,688,579.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,831,852.00	0.00%	11,831,852.00	0.00%	11,831,852.00
4. Other Local Revenues	8600-8799	16,165,113.00	0.00%	16,165,113.00	0.00%	16,165,113.00
5. Other Financing Sources						
a. Transfers In	8900-8929	802,353.00	286.07%	3,097,616.00	-10.86%	2,761,287.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(105,082,972.00)	0.56%	(105,675,324.00)	1.68%	(107,446,439.00)
6. Total (Sum lines A1 thru A5c)		387,449,721.00	0.13%	387,946,415.00	0.53%	390,000,392.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				165,412,870.00		161,052,812.00
b. Step & Column Adjustment				2,590,047.00		2,628,898.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,950,105.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,412,870.00	-2.64%	161,052,812.00	1.63%	163,681,710.00
2. Classified Salaries						
a. Base Salaries				65,796,546.00		66,827,110.00
b. Step & Column Adjustment				1,030,564.00		1,038,965.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,796,546.00	1.57%	66,827,110.00	1.55%	67,866,075.00
3. Employee Benefits	3000-3999	121,763,922.00	-1.24%	120,250,478.00	1.08%	121,543,954.00
4. Books and Supplies	4000-4999	13,951,795.00	-28.32%	10,000,000.00	0.00%	10,000,000.00
5. Services and Other Operating Expenditures	5000-5999	37,628,257.00	-6.98%	35,000,000.00	-2.86%	34,000,000.00
6. Capital Outlay	6000-6999	2,518,648.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,055,928.00	2.90%	1,086,540.00	2.57%	1,114,468.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,474,700.00)	-12.95%	(13,470,837.00)	0.00%	(13,470,837.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		393,653,266.00	-3.02%	381,746,103.00	1.05%	385,735,370.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,203,545.00)		6,200,312.00		4,265,022.00

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)		192,014,963.72		185,811,418.72		192,011,730.72
2. Ending Fund Balance (Sum lines C and D1)		185,811,418.72		192,011,730.72		196,276,752.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	56,245,201.59		56,245,202.00		56,245,202.00
d. Assigned	9780	101,625,490.91		108,625,491.00		113,625,491.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	23,049,291.00		21,190,721.00		21,392,518.00
2. Unassigned/Unappropriated	9790	3,621,435.22		4,680,316.72		3,743,541.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		185,811,418.72		192,011,730.72		196,276,752.72
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	23,049,291.00		21,190,721.00		21,392,518.00
c. Unassigned/Unappropriated	9790	3,621,435.22		4,680,316.72		3,743,541.72
(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	38,415,484.00		35,317,868.00		35,654,196.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		65,086,210.22		61,188,905.72		60,790,255.72
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.						
Decrease Additional Comp and move 48 Intervention Teachers to Resource 7435						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	101,917,135.00	-54.66%	46,211,522.00	0.00%	46,211,522.00
3. Other State Revenues	8300-8599	118,147,035.00	-3.48%	114,038,220.00	0.00%	114,038,220.00
4. Other Local Revenues	8600-8799	11,319,967.00	-9.54%	10,239,927.00	0.00%	10,239,927.00
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	105,082,972.00	0.56%	105,675,324.00	1.68%	107,446,439.00
6. Total (Sum lines A1 thru A5c)		336,467,109.00	-17.92%	276,164,993.00	0.64%	277,936,108.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,390,005.00		76,112,169.00
b. Step & Column Adjustment				1,265,850.00		1,141,683.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,543,686.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,390,005.00	-9.81%	76,112,169.00	1.50%	77,253,852.00
2. Classified Salaries						
a. Base Salaries				62,795,873.00		53,386,211.00
b. Step & Column Adjustment				941,938.00		800,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,351,600.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,795,873.00	-14.98%	53,386,211.00	1.50%	54,187,004.00
3. Employee Benefits	3000-3999	111,895,216.00	-4.67%	106,665,436.00	0.75%	107,460,268.00
4. Books and Supplies	4000-4999	48,893,926.00	-31.13%	33,672,729.00	0.00%	33,672,729.00
5. Services and Other Operating Expenditures	5000-5999	50,961,959.00	-18.61%	41,480,214.00	0.00%	41,480,214.00
6. Capital Outlay	6000-6999	2,299,326.00	-18.31%	1,878,238.00	0.00%	1,878,238.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,149.00	0.00%	61,149.00	0.00%	61,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,358,967.00	-15.00%	11,355,104.00	0.00%	11,355,104.00
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)		374,656,421.00	-13.36%	324,611,250.00	0.84%	327,348,558.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(38,189,312.00)		(48,446,257.00)		(49,412,450.00)

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)		189,265,463.62		151,076,151.62		102,629,894.62
2. Ending Fund Balance (Sum lines C and D1)		151,076,151.62		102,629,894.62		53,217,444.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	151,076,151.62		102,629,894.62		53,217,444.62
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)		151,076,151.62		102,629,894.62		53,217,444.62
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.						
Increase 48 Intervention Teachers, Decrease Additional Comp						

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	463,733,375.00	-0.26%	462,527,158.00	0.90%	466,688,579.00
2. Federal Revenues	8100-8299	101,917,135.00	-54.66%	46,211,522.00	0.00%	46,211,522.00
3. Other State Revenues	8300-8599	129,978,887.00	-3.16%	125,870,072.00	0.00%	125,870,072.00
4. Other Local Revenues	8600-8799	27,485,080.00	-3.93%	26,405,040.00	0.00%	26,405,040.00
5. Other Financing Sources						
a. Transfers In	8900-8929	802,353.00	286.07%	3,097,616.00	-10.86%	2,761,287.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		723,916,830.00	-8.26%	664,111,408.00	0.58%	667,936,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				249,802,875.00		237,164,981.00
b. Step & Column Adjustment				3,855,897.00		3,770,581.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(16,493,791.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	249,802,875.00	-5.06%	237,164,981.00	1.59%	240,935,562.00
2. Classified Salaries						
a. Base Salaries				128,592,419.00		120,213,321.00
b. Step & Column Adjustment				1,972,502.00		1,839,758.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,351,600.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	128,592,419.00	-6.52%	120,213,321.00	1.53%	122,053,079.00
3. Employee Benefits	3000-3999	233,659,138.00	-2.89%	226,915,914.00	0.92%	229,004,222.00
4. Books and Supplies	4000-4999	62,845,721.00	-30.51%	43,672,729.00	0.00%	43,672,729.00
5. Services and Other Operating Expenditures	5000-5999	88,590,216.00	-13.67%	76,480,214.00	-1.31%	75,480,214.00
6. Capital Outlay	6000-6999	4,817,974.00	-61.02%	1,878,238.00	0.00%	1,878,238.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,117,077.00	2.74%	1,147,689.00	2.43%	1,175,617.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,115,733.00)	0.00%	(2,115,733.00)	0.00%	(2,115,733.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		768,309,687.00	-8.06%	706,357,353.00	0.95%	713,083,928.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(44,392,857.00)		(42,245,945.00)		(45,147,428.00)

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)		381,280,427.34		336,887,570.34		294,641,625.34
2. Ending Fund Balance (Sum lines C and D1)		336,887,570.34		294,641,625.34		249,494,197.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740	151,076,151.62		102,629,894.62		53,217,444.62
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	56,245,201.59		56,245,202.00		56,245,202.00
d. Assigned	9780	101,625,490.91		108,625,491.00		113,625,491.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	23,049,291.00		21,190,721.00		21,392,518.00
2. Unassigned/Unappropriated	9790	3,621,435.22		4,680,316.72		3,743,541.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		336,887,570.34		294,641,625.34		249,494,197.34
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	23,049,291.00		21,190,721.00		21,392,518.00
c. Unassigned/Unappropriated	9790	3,621,435.22		4,680,316.72		3,743,541.72
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	38,415,484.00		35,317,868.00		35,654,196.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		65,086,210.22		61,188,905.72		60,790,255.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.47%		8.66%		8.52%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		28,540.42		28,018.57		27,506.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		768,309,687.00		706,357,353.00		713,083,928.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		768,309,687.00		706,357,353.00		713,083,928.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		23,049,290.61		21,190,720.59		21,392,517.84
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)						
		23,049,290.61		21,190,720.59		21,392,517.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

2024 – 2025

Adopted Budget

**Worker's Comp
Form**



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:

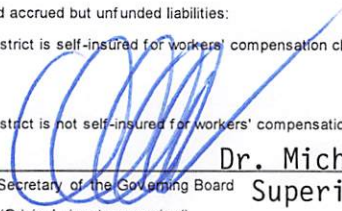
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 34,831,000.00
Less: Amount of total liabilities reserved in budget:	\$ 25,026,635.59
Estimated accrued but unfunded liabilities:	\$ 9,804,364.41

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

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

Signed


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

Dr. Michelle Rodriguez
Superintendent of Schools

Date of Meeting: 6/25/24

For additional information on this certification, please contact:

Name: Joann Juarez
Title: Interim Chief Business Official
Telephone: 209-933-7000
E-mail: joannjuarez@stocktonusd.net

2024 – 2025

Adopted Budget

Indirect Cost Rate



Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 24,437,842.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 557,994,221.70

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 27,154,631.08
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,727,728.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	135,889.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	283,607.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,841,299.44
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	76,568.71
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,219,723.23
9. Carry-Forward Adjustment (Part IV, Line F)	9,842,647.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	46,062,370.94
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	430,876,441.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	96,299,482.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	88,616,618.41
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,237,243.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	258.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,097,140.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,913,458.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,078,312.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	62,028,550.80
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,989,322.29
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,143,358.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,911,993.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,618,052.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	741,810,229.73
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.88%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.21%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	36,219,723.23
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(4,567,854.76)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.94%) times Part III, Line B19); zero if negative	9,842,647.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.94%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	9,842,647.71
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	9,842,647.71

Approved indirect cost rate: 2.94%
Highest rate used in any program: 2.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	20,234,245.00	594,886.00	2.94%
01	3010	16,870,091.00	495,981.00	2.94%
01	3182	850,851.00	21,947.00	2.58%
01	3213	91,410,207.00	2,688,333.00	2.94%
01	3308	65,271.00	1,919.00	2.94%
01	3310	7,254,128.00	213,271.00	2.94%
01	3311	8,939.00	263.00	2.94%
01	3312	823,942.00	24,224.00	2.94%
01	3315	367,742.00	10,811.00	2.94%
01	3327	424,075.00	12,468.00	2.94%
01	3345	2,475.00	72.00	2.91%
01	3385	17,705.00	521.00	2.94%
01	3386	19,075.00	561.00	2.94%
01	3395	13,089.00	385.00	2.94%
01	3410	528,223.00	12,096.00	2.29%
01	3550	521,384.00	12,685.00	2.43%
01	4035	1,736,265.00	41,966.00	2.42%
01	4127	2,499,787.00	73,494.00	2.94%
01	4129	25,002.00	735.00	2.94%
01	4201	213,214.00	6,269.00	2.94%
01	4203	881,867.00	25,926.00	2.94%
01	4510	74,426.00	2,188.00	2.94%
01	5630	104,522.00	3,073.00	2.94%
01	5632	56.00	1.00	1.79%
01	5634	141,865.00	4,171.00	2.94%
01	6010	1,936,162.00	56,923.00	2.94%
01	6053	146,927.00	4,284.00	2.92%
01	6266	207,809.00	6,110.00	2.94%
01	6331	174,859.00	5,141.00	2.94%
01	6385	80,812.00	2,376.00	2.94%
01	6387	1,491,452.00	42,810.00	2.87%
01	6388	208,839.00	4,939.00	2.36%
01	6500	80,580,950.00	2,369,080.00	2.94%
01	6510	2,120,888.00	62,354.00	2.94%
01	6515	58,108.00	1,708.00	2.94%
01	6520	230,697.00	6,783.00	2.94%
01	6536	413,588.00	113.00	0.03%
01	6537	109,683.00	1,279.00	1.17%

01	6546	2,016,894.00	59,296.00	2.94%
01	6547	1,742,351.00	51,225.00	2.94%
01	6695	225,097.00	6,613.00	2.94%
01	7220	76,928.00	2,261.00	2.94%
01	7311	261,074.00	7,676.00	2.94%
01	7412	511,017.00	15,024.00	2.94%
01	7422	4,773,611.00	140,344.00	2.94%
01	7810	2,979,674.00	86,701.00	2.91%
01	8150	15,662,114.38	460,466.00	2.94%
01	9010	2,425,786.00	21,687.00	0.89%
09	2600	373,367.00	10,977.00	2.94%
09	6266	31,500.00	926.00	2.94%
09	7311	6,113.00	179.00	2.93%
09	7388	3,445.00	101.00	2.93%
09	7412	23,268.00	684.00	2.94%
09	7413	17,127.00	504.00	2.94%
09	7422	641,998.00	18,875.00	2.94%
09	7435	101,556.00	2,986.00	2.94%
11	6391	4,795,710.00	120,361.00	2.51%
12	5059	90,577.00	2,400.00	2.65%
12	5066	41,999.00	1,235.00	2.94%
12	6052	9,714.00	286.00	2.94%
12	6105	8,801,333.00	234,707.00	2.67%
12	6128	214,168.00	6,297.00	2.94%
12	9010	10,235,493.00	278,385.00	2.72%
13	5310	15,042,465.00	437,719.00	2.91%

2024 – 2025

Adopted Budget

Cash Flow



STOCKTON UNIFIED SCHOOL DISTRICT

Fiscal Year 2024 - 2025 Cash Flow Projection

		Projected													
	Object	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total
Beginning Cash Balance (Calc)			422,281,081.14	399,283,658.99	370,237,527.85	377,158,132.00	388,891,561.13	367,983,265.31	409,520,109.89	425,890,169.07	400,402,951.09	399,060,033.89	413,432,141.83	363,991,666.43	422,281,081.14
Receipts															
Revenue Limit															
State Aid	8010-8011	291,230,450.00	14,561,522.50	14,561,522.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	26,210,740.50	291,230,450.00
State Aid	8012-8018	97,529,806.00	24,382,451.50	0.00	0.00	24,382,451.50	0.00	0.00	24,382,451.50	0.00	0.00	24,382,451.50	0.00	0.00	97,529,806.00
State Aid	8019-8019														0.00
Property Tax	8020-8079	91,595,933.00	0.00	0.00	22,898,983.25	0.00	0.00	22,898,983.25	0.00	0.00	22,898,983.25	0.00	0.00	22,898,983.25	91,595,933.00
Other	8080-8099	(16,622,814.00)	(1,264,061.42)	103,245.71	(363,916.69)	(727,924.25)	(927,159.65)	(637,912.53)	(734,530.34)	(409,808.86)	(1,982,085.61)	(642,877.55)	(1,387,797.53)	(7,647,985.30)	(16,622,814.00)
Federal Revenues	8100-8299	101,917,135.00	10,520,987.33	967,357.86	5,006,778.93	7,622,686.84	1,046,879.13	8,745,691.98	9,477,258.12	4,643,871.27	3,889,255.27	5,782,049.69	3,782,074.29	40,432,244.31	101,917,135.00
Other State Revenues	8300-8599	129,978,887.00	5,549,138.22	2,620,176.92	9,989,075.08	12,753,049.32	17,347,433.88	11,181,640.54	9,926,458.74	3,700,426.41	7,494,338.25	13,515,738.24	7,384,597.26	28,516,814.14	129,978,887.00
Other Local Revenues	8600-8799	27,485,080.00	1,448,803.29	1,008,515.85	1,956,144.19	1,575,676.21	1,044,754.84	20,797,247.87	6,023,337.21	1,246,965.34	1,454,402.25	4,889,081.51	(16,977,244.64)	3,017,396.09	27,485,080.00
Interfund Transfers In	8910-8929	802,353.00	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	66,862.75	802,353.00
All Other Financing Sources	8931-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980-8990		0.00	0.00	0.00	(277,460.50)	0.00	0.00	277,460.50	0.00	0.00	0.00	0.00	0.00	0.00
Assets (Calc)	9111-9199		3,935.66	3,935.66	3,935.66	(12,311.41)	3,935.66	3,935.66	(14,327.78)	3,935.66	3,935.66	(15,683.86)	3,935.66	10,837.76	0.00
Assets (Calc)	9200-9299		(9,818,473.67)	18,092,653.42	5,349,149.34	22,356,415.25	373,635.64	10,120,837.03	2,148,706.33	1,490,856.06	2,982,095.17	5,758,347.65	(2,940,634.88)	(55,913,587.34)	0.00
Assets (Calc)	9300-9399		(234,753.35)	237,658.00	(72,588.56)	(387,329.73)	(406,246.29)	(340,830.90)	(358,941.70)	(380,582.40)	(455,830.57)	(419,464.64)	2,303,922.84	514,987.28	(0.00)
Assets (Calc)	9400-9499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts		723,916,830.00	45,216,412.82	37,661,928.67	71,045,164.45	93,562,856.47	44,760,836.45	99,047,196.15	77,405,475.84	36,573,266.72	62,562,696.92	79,527,245.80	18,446,456.24	58,107,293.46	723,916,830.00
Disbursements															
Certificated Salaries	1000-1999	249,802,875.00	19,961,902.32	19,888,053.30	20,305,169.74	20,244,210.26	25,557,266.09	21,499,586.07	20,389,065.18	20,848,685.02	24,280,370.55	23,598,588.21	22,496,586.11	10,733,392.13	249,802,875.00
Classified Salaries	2000-2999	128,592,419.00	10,167,695.98	10,783,617.77	10,206,480.57	10,214,300.53	10,573,205.47	10,322,448.51	10,228,900.65	11,517,303.67	11,228,974.99	10,539,098.51	10,918,518.28	11,891,874.06	128,592,419.00
Employee Benefits	3000-3999	233,659,138.00	17,445,706.72	17,703,951.66	17,789,917.88	17,769,590.91	18,995,761.20	18,409,569.87	18,077,119.00	18,486,059.80	18,760,368.54	18,662,826.67	18,780,436.80	32,777,818.92	233,659,138.00
Books and Supplies	4000-4999	62,845,721.00	2,211,017.05	3,797,323.88	3,200,087.22	3,596,093.42	3,521,627.46	2,780,075.49	3,556,216.44	3,153,704.50	3,748,672.95	3,485,825.16	3,754,432.80	26,040,644.64	62,845,721.00
Services	5000-5999	88,590,216.00	3,698,155.78	9,100,959.10	5,791,729.95	6,343,383.31	6,206,141.51	4,646,828.21	7,407,827.73	7,125,717.60	5,030,743.75	8,207,253.67	8,201,682.80	16,829,792.58	88,590,216.00
Capital Outlays	6000-6999	4,817,974.00	(134,346.38)	171,876.63	(9,335.50)	(3,958.37)	170,779.83	10,725.38	460,254.38	186,721.31	53,169.75	450,260.97	1,063,651.63	2,398,174.39	4,817,974.00
Other Outgo	7000-7499	(998,656.00)	(11,947.20)	(34,593.68)	(5,476.73)	10,497.80	(16,648.68)	(69,652.60)	28,133.46	(36,684.63)	9,861.53	10,889.13	(9,493.87)	(873,540.53)	(998,656.00)
Interfund Transfers Out	7600-7629	1,000,000.00	(1,911,093.29)	(1,911,093.29)	(1,911,093.29)	(1,911,093.29)	(1,911,093.29)	(1,911,093.29)	(1,726,119.62)	(1,911,093.29)	(1,423,183.03)	(1,911,093.29)	(1,147,626.55)	20,585,675.52	1,000,000.00
All Other Financing Uses	7630-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities (Calc)	9500-9599		23,413,601.96	4,342,257.92	(164,108.16)	4,097,030.88	(340,103.34)	(1,090,332.09)	(298,156.28)	(222,145.61)	(362,227.57)	(800,717.21)	(823,972.50)	(27,751,127.97)	0.00
Liabilities (Calc)	9600-9699		2,912,196.02	2,865,706.52	8,921,188.61	11,930,317.89	2,912,196.02	2,912,196.02	2,912,175.72	2,912,216.32	2,578,862.69	2,912,196.02	4,652,716.15	(48,421,967.96)	0.00
Audit Adjustments	9792-9795		(9,539,054.00)	0.00	0.00	9,539,054.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Operating Accounts	9900-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Disbursements		768,309,687.00	68,213,834.97	66,708,059.81	64,124,560.30	81,829,427.34	65,669,132.28	57,510,351.57	61,035,416.66	62,060,484.70	63,905,614.13	65,155,137.85	67,886,931.65	44,210,735.75	768,309,687.00
Ending Cash Balance (Calc)			399,283,658.99	370,237,527.85	377,158,132.00	388,891,561.13	367,983,265.31	409,520,109.89	425,890,169.07	400,402,951.09	399,060,033.89	413,432,141.83	363,991,666.43	377,888,224.14	377,888,224.14

2024 – 2025

Adopted Budget

**Reasons for
Excess Reserves**



District: Stockton Unified School District

2024-25 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:

<u>Objects 9780/9789/9790:</u>	<u>2024-25 MYP</u>	<u>2025-26 MYP</u>	<u>2026-27 MYP</u>
Fund 01: General Fund	\$336,887,570.34	\$294,641,625.34	\$249,494,197.34
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	38,415,484.35	35,317,868.00	35,654,196.00
Total Assigned and Unassigned Ending Fund Balances	\$375,303,054.69	\$329,959,493.34	\$285,148,393.34
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$768,309,687.00	\$706,357,353.00	\$713,083,928.00
Less District Minimum Reserve for Economic Uncertainties	\$23,049,291.00	\$21,190,721.00	\$21,392,518.00
Remaining Balance to Substantiate Need	\$352,253,763.69	\$308,768,772.34	\$263,755,875.34

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

<u>Fund</u>	<u>Description of Reason</u>	<u>2024-25 MYP</u>	<u>2025-26 MYP</u>	<u>2026-27 MYP</u>
01	Assigned to Revolving Cash	\$70,000.00	\$70,000.00	\$70,000.00
01	Assigned to Stores	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
01	Assigned for CSESAP- 7415	\$600,000.00	\$600,000.00	\$600,000.00
01	Assigned for ADA Decrease	\$18,000,000.00	\$19,000,000.00	\$20,000,000.00
01	Assigned for Health and Welfare All Funds	\$20,039,213.00	\$20,039,213.00	\$20,039,213.00
01	Assigned to Certificate of Participation	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00
01	Assigned to Lottery	\$8,986,278.00	\$8,986,278.00	\$8,986,278.00
01	Assigned for Safety	\$25,000,000.00	\$28,000,000.00	\$30,000,000.00
01	Assigned for Facilities	\$25,000,000.00	\$28,000,000.00	\$30,000,000.00
01	Restricted	\$151,076,151.00	\$102,629,894.00	\$53,217,445.00
01	Reso 21-27 June 28, 2022 Approved Fund Commitment	\$56,245,201.59	\$56,245,201.59	\$56,245,201.59
17	Reso 21-17 Board Approved Additional Reserves 5%	\$38,415,484.35	35,317,868.00	35,654,196.00
	Total of Substantiated Needs	\$348,632,327.94	\$304,088,454.59	\$260,012,333.59

Remaining Unsubstantiated Balance \$3,621,435.75 \$4,680,317.75 \$3,743,541.75

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

2024 – 2025

Adopted Budget

Fund 01

General Fund



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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	478,239,516.00	0.00	478,239,516.00	463,733,375.00	0.00	463,733,375.00	-3.0%
2) Federal Revenue		8100-8299	0.00	161,577,240.00	161,577,240.00	0.00	101,917,135.00	101,917,135.00	-36.9%
3) Other State Revenue		8300-8599	12,326,076.00	152,371,348.00	164,697,424.00	11,831,852.00	118,147,035.00	129,978,887.00	-21.1%
4) Other Local Revenue		8600-8799	16,174,156.30	14,768,863.00	30,943,019.30	16,165,113.00	11,319,967.00	27,485,080.00	-11.2%
5) TOTAL, REVENUES			506,739,748.30	328,717,451.00	835,457,199.30	491,730,340.00	231,384,137.00	723,114,477.00	-13.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	171,026,061.67	71,989,357.40	243,015,419.07	165,412,870.00	84,390,005.00	249,802,875.00	2.8%
2) Classified Salaries		2000-2999	64,030,246.06	52,954,565.00	116,984,811.06	65,796,546.00	62,795,873.00	128,592,419.00	9.9%
3) Employee Benefits		3000-3999	117,526,263.17	82,507,883.40	200,034,146.57	121,763,922.00	111,895,216.00	233,659,138.00	16.8%
4) Books and Supplies		4000-4999	16,153,599.12	74,290,139.58	90,443,738.70	13,951,795.00	48,893,926.00	62,845,721.00	-30.5%
5) Services and Other Operating Expenditures		5000-5999	42,680,283.56	58,182,756.00	100,863,039.56	37,628,257.00	50,961,959.00	88,590,216.00	-12.2%
6) Capital Outlay		6000-6999	3,514,465.00	28,045,211.00	31,559,676.00	2,518,648.00	2,299,326.00	4,817,974.00	-84.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,047,653.00	61,149.00	1,108,802.00	1,055,928.00	61,149.00	1,117,077.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,780,061.00)	7,663,439.00	(1,116,622.00)	(15,474,700.00)	13,358,967.00	(2,115,733.00)	89.5%
9) TOTAL, EXPENDITURES			407,198,510.58	375,694,500.38	782,893,010.96	392,653,266.00	374,656,421.00	767,309,687.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			99,541,237.72	(46,977,049.38)	52,564,188.34	99,077,074.00	(143,272,284.00)	(44,195,210.00)	-184.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,048,581.00	2,541,199.00	5,589,780.00	802,353.00	0.00	802,353.00	-85.6%
b) Transfers Out		7600-7629	1,463,731.00	0.00	1,463,731.00	1,000,000.00	0.00	1,000,000.00	-31.7%
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	(82,971,647.00)	82,971,647.00	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(81,386,797.00)	85,512,846.00	4,126,049.00	(105,280,619.00)	105,082,972.00	(197,647.00)	-104.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			18,154,440.72	38,535,796.62	56,690,237.34	(6,203,545.00)	(38,189,312.00)	(44,392,857.00)	-178.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	173,860,523.00	150,729,667.00	324,590,190.00	192,014,963.72	189,265,463.62	381,280,427.34	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			173,860,523.00	150,729,667.00	324,590,190.00	192,014,963.72	189,265,463.62	381,280,427.34	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,860,523.00	150,729,667.00	324,590,190.00	192,014,963.72	189,265,463.62	381,280,427.34	17.5%
2) Ending Balance, June 30 (E + F1e)			192,014,963.72	189,265,463.62	381,280,427.34	185,811,418.72	151,076,151.62	336,887,570.34	-11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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	189,265,463.62	189,265,463.62	0.00	151,076,151.62	151,076,151.62	-20.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760	56,245,201.59		56,245,201.59			0.00	
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments		9780	107,252,559.13	0.00	107,252,559.13	101,625,490.91	0.00	101,625,490.91	-5.2%
Assigned for CSESAP-7415	0000	9780	588,457.00		588,457.00			0.00	
Assigned for Supplemental Concentration	0000	9780	30,980,057.00		30,980,057.00			0.00	
Assigned for ADA Decrease	0000	9780	18,000,000.00		18,000,000.00			0.00	
Assigned for Certificate of Participation	0000	9780	2,000,000.00		2,000,000.00			0.00	
Assigned for Future Total Compensation (all funds)	0000	9780	21,460,000.00		21,460,000.00			0.00	
Assigned for Health & Welfare (all funds)	0000	9780	18,039,213.00		18,039,213.00			0.00	
Other Assignments	0000	9780	8,930,533.22		8,930,533.22			0.00	
Assigned for CSESAP 7415	0000	9780			0.00	600,000.00		600,000.00	
Assigned for ADA Decrease	0000	9780			0.00	18,000,000.00		18,000,000.00	
Assigned to Certificate of Participation	0000	9780			0.00	4,000,000.00		4,000,000.00	
Assigned for Safety	0000	9780			0.00	25,000,000.00		25,000,000.00	
Assigned for Facilities	0000	9780			0.00	25,000,000.00		25,000,000.00	
Assigned for Health & Welfare ALL Funds	0000	9780			0.00	20,039,213.00		20,039,213.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,247,203.00	0.00	27,247,203.00	23,049,291.00	0.00	23,049,291.00	-15.4%

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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	3,621,435.22	0.00	3,621,435.22	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,346.00	3,303,650.00	3,304,996.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	1,509,557.00	0.00	1,509,557.00				
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			1,510,903.00	3,303,650.00	4,814,553.00				
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	11,217.23	0.00	11,217.23				
2) Due to Grantor Governments		9590	0.00	2,251.00	2,251.00				
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			11,217.23	2,251.00	13,468.23				
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)			1,499,685.77	3,301,399.00	4,801,084.77				

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)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	293,268,761.00	0.00	293,268,761.00	291,230,450.00	0.00	291,230,450.00	-0.7%
Education Protection Account State Aid - Current Year		8012	108,844,161.00	0.00	108,844,161.00	97,529,806.00	0.00	97,529,806.00	-10.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	241,389.00	0.00	241,389.00	241,389.00	0.00	241,389.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	462.00	0.00	462.00	462.00	0.00	462.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	40,467,429.00	0.00	40,467,429.00	40,467,429.00	0.00	40,467,429.00	0.0%
Unsecured Roll Taxes		8042	2,269,857.00	0.00	2,269,857.00	2,269,857.00	0.00	2,269,857.00	0.0%
Prior Years' Taxes		8043	37,096.00	0.00	37,096.00	37,096.00	0.00	37,096.00	0.0%
Supplemental Taxes		8044	3,054,674.00	0.00	3,054,674.00	3,054,674.00	0.00	3,054,674.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	30,886,575.00	0.00	30,886,575.00	30,886,575.00	0.00	30,886,575.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,638,451.00	0.00	14,638,451.00	14,638,451.00	0.00	14,638,451.00	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			493,708,855.00	0.00	493,708,855.00	480,356,189.00	0.00	480,356,189.00	-2.7%
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	(15,469,339.00)	0.00	(15,469,339.00)	(16,622,814.00)	0.00	(16,622,814.00)	7.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			478,239,516.00	0.00	478,239,516.00	463,733,375.00	0.00	463,733,375.00	-3.0%
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	7,476,601.00	7,476,601.00	0.00	8,024,718.00	8,024,718.00	7.3%
Special Education Discretionary Grants		8182	0.00	936,169.00	936,169.00	0.00	1,134,103.00	1,134,103.00	21.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	37,282.00	37,282.00	0.00	0.00	0.00	-100.0%
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		19,927,622.00	19,927,622.00		44,128,902.00	44,128,902.00	121.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,778,231.00	1,778,231.00		1,875,723.00	1,875,723.00	5.5%
Title III, Immigrant Student Program	4201	8290		219,483.00	219,483.00		323,566.00	323,566.00	47.4%
Title III, English Learner Program	4203	8290		922,193.00	922,193.00		2,032,287.00	2,032,287.00	120.4%
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		3,777,942.00	3,777,942.00		5,025,280.00	5,025,280.00	33.0%
Career and Technical Education	3500-3599	8290		671,237.00	671,237.00		557,257.00	557,257.00	-17.0%
All Other Federal Revenue	All Other	8290	0.00	125,830,480.00	125,830,480.00	0.00	38,815,299.00	38,815,299.00	-69.2%
TOTAL, FEDERAL REVENUE			0.00	161,577,240.00	161,577,240.00	0.00	101,917,135.00	101,917,135.00	-36.9%
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		30,967,376.00	30,967,376.00		31,285,754.00	31,285,754.00	1.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,042,821.00	2,042,821.00	0.00	2,385,405.00	2,385,405.00	16.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	140,421.00	140,421.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	3,733,055.00	3,733,055.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,416,957.00	0.00	1,416,957.00	1,416,957.00	0.00	1,416,957.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,968,299.00	554,016.00	6,522,315.00	5,591,148.00	2,368,016.00	7,959,164.00	22.0%
Tax Relief Subventions									
Restricted Levies - Other									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		11,824,238.00	11,824,238.00		7,747,818.00	7,747,818.00	-34.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		345,635.00	345,635.00		691,270.00	691,270.00	100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,646,237.00	2,646,237.00		2,737,573.00	2,737,573.00	3.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,940,820.00	100,117,549.00	105,058,369.00	4,823,747.00	70,931,199.00	75,754,946.00	-27.9%
TOTAL, OTHER STATE REVENUE			12,326,076.00	152,371,348.00	164,697,424.00	11,831,852.00	118,147,035.00	129,978,887.00	-21.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	11,947,369.00	11,947,369.00	0.00	8,665,186.00	8,665,186.00	-27.5%
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	4,122.50	0.00	4,122.50	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,147,368.00	0.00	1,147,368.00	1,147,368.00	0.00	1,147,368.00	0.0%
Interest		8660	12,434,498.00	0.00	12,434,498.00	12,034,498.00	0.00	12,034,498.00	-3.2%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,453,827.00	0.00	2,453,827.00	2,453,827.00	0.00	2,453,827.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	3,000.00	0.00	3,000.00	New
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	134,340.80	2,821,494.00	2,955,834.80	526,420.00	2,654,781.00	3,181,201.00	7.6%
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	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,174,156.30	14,768,863.00	30,943,019.30	16,165,113.00	11,319,967.00	27,485,080.00	-11.2%
TOTAL, REVENUES			506,739,748.30	328,717,451.00	835,457,199.30	491,730,340.00	231,384,137.00	723,114,477.00	-13.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,688,262.96	46,929,359.40	181,617,622.36	132,128,011.00	53,176,399.00	185,304,410.00	2.0%
Certificated Pupil Support Salaries		1200	12,370,081.00	14,665,474.00	27,035,555.00	5,329,517.00	20,581,620.00	25,911,137.00	-4.2%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	19,029,799.71	3,514,480.00	22,544,279.71	22,077,981.00	2,682,084.00	24,760,065.00	9.8%
Other Certificated Salaries		1900	4,937,918.00	6,880,044.00	11,817,962.00	5,877,361.00	7,949,902.00	13,827,263.00	17.0%
TOTAL, CERTIFICATED SALARIES			171,026,061.67	71,989,357.40	243,015,419.07	165,412,870.00	84,390,005.00	249,802,875.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,459,547.00	18,553,223.00	27,012,770.00	4,996,361.00	24,329,478.00	29,325,839.00	8.6%
Classified Support Salaries		2200	21,697,564.00	11,787,506.00	33,485,070.00	19,854,400.00	14,146,966.00	34,001,366.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	5,588,996.42	5,201,780.00	10,790,776.42	8,580,912.00	2,994,010.00	11,574,922.00	7.3%
Clerical, Technical and Office Salaries		2400	16,145,967.00	9,027,878.00	25,173,845.00	19,928,124.00	8,731,055.00	28,659,179.00	13.8%
Other Classified Salaries		2900	12,138,171.64	8,384,178.00	20,522,349.64	12,436,749.00	12,594,364.00	25,031,113.00	22.0%
TOTAL, CLASSIFIED SALARIES			64,030,246.06	52,954,565.00	116,984,811.06	65,796,546.00	62,795,873.00	128,592,419.00	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	28,989,686.87	27,370,442.77	56,360,129.64	31,708,198.00	29,746,038.00	61,454,236.00	9.0%
PERS		3201-3202	13,611,944.67	18,296,274.38	31,908,219.05	17,481,229.00	23,631,401.00	41,112,630.00	28.8%
OASDI/Medicare/Alternative		3301-3302	6,574,365.99	5,426,626.50	12,000,992.49	6,665,484.00	6,578,938.00	13,244,422.00	10.4%
Health and Welfare Benefits		3401-3402	54,014,677.00	22,093,297.55	76,107,974.55	46,005,694.00	38,871,235.00	84,876,929.00	11.5%
Unemployment Insurance		3501-3502	583,218.76	374,514.36	957,733.12	117,918.00	84,377.00	202,295.00	-78.9%
Workers' Compensation		3601-3602	6,410,122.88	3,812,481.84	10,222,604.72	7,872,588.00	4,642,200.00	12,514,788.00	22.4%
OPEB, Allocated		3701-3702	559,131.00	342,097.00	901,228.00	5,049,401.00	2,984,834.00	8,034,235.00	791.5%
OPEB, Active Employees		3751-3752	2,897,954.00	1,568,213.00	4,466,167.00	3,384,176.00	1,967,652.00	5,351,828.00	19.8%
Other Employee Benefits		3901-3902	3,885,162.00	3,223,936.00	7,109,098.00	3,479,234.00	3,388,541.00	6,867,775.00	-3.4%
TOTAL, EMPLOYEE BENEFITS			117,526,263.17	82,507,883.40	200,034,146.57	121,763,922.00	111,895,216.00	233,659,138.00	16.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	136,639.00	136,639.00	99,393.00	884,169.00	983,562.00	619.8%
Books and Other Reference Materials		4200	413,749.65	401,776.00	815,525.65	164,929.00	589,938.00	754,867.00	-7.4%
Materials and Supplies		4300	11,690,651.29	64,350,545.58	76,041,196.87	10,664,008.00	37,720,457.00	48,384,465.00	-36.4%
Noncapitalized Equipment		4400	4,049,198.18	9,401,179.00	13,450,377.18	3,023,465.00	9,649,362.00	12,672,827.00	-5.8%
Food		4700	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
TOTAL, BOOKS AND SUPPLIES			16,153,599.12	74,290,139.58	90,443,738.70	13,951,795.00	48,893,926.00	62,845,721.00	-30.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,493,631.00	30,127,664.00	35,621,295.00	274,192.00	22,166,038.00	22,440,230.00	-37.0%
Travel and Conferences		5200	2,192,090.34	2,107,304.00	4,299,394.34	2,974,078.00	9,465,494.00	12,439,572.00	189.3%
Dues and Memberships		5300	158,403.00	16,940.00	175,343.00	140,809.00	220,040.00	360,849.00	105.8%
Insurance		5400 - 5450	3,425,473.00	0.00	3,425,473.00	3,425,473.00	0.00	3,425,473.00	0.0%
Operations and Housekeeping Services		5500	9,569,309.00	162,114.00	9,731,423.00	11,056,045.00	187,128.00	11,243,173.00	15.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,567,629.36	2,929,757.00	4,497,386.36	1,453,547.00	2,387,635.00	3,841,182.00	-14.6%
Transfers of Direct Costs		5710	(154,326.00)	154,326.00	0.00	(944,227.00)	944,227.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,463.00)	33,721.00	(26,742.00)	68,014.00	715,118.00	783,132.00	-3,028.5%
Professional/Consulting Services and Operating Expenditures		5800	19,417,628.86	20,300,497.00	39,718,125.86	17,844,925.00	14,824,385.00	32,669,310.00	-17.7%
Communications		5900	1,070,908.00	2,350,433.00	3,421,341.00	1,335,401.00	51,894.00	1,387,295.00	-59.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,680,283.56	58,182,756.00	100,863,039.56	37,628,257.00	50,961,959.00	88,590,216.00	-12.2%
CAPITAL OUTLAY									
Land		6100	0.00	105,266.00	105,266.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	290,585.00	314,854.00	605,439.00	0.00	286,858.00	286,858.00	-52.6%
Buildings and Improvements of Buildings		6200	1,164,965.00	20,347,832.00	21,512,797.00	2,168,552.00	566,855.00	2,735,407.00	-87.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,058,915.00	7,277,259.00	9,336,174.00	350,096.00	1,445,613.00	1,795,709.00	-80.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,514,465.00	28,045,211.00	31,559,676.00	2,518,648.00	2,299,326.00	4,817,974.00	-84.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	61,149.00	61,149.00	0.00	61,149.00	61,149.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	920,653.00	0.00	920,653.00	928,928.00	0.00	928,928.00	0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	127,000.00	0.00	127,000.00	127,000.00	0.00	127,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,047,653.00	61,149.00	1,108,802.00	1,055,928.00	61,149.00	1,117,077.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,663,439.00)	7,663,439.00	0.00	(13,358,967.00)	13,358,967.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,116,622.00)	0.00	(1,116,622.00)	(2,115,733.00)	0.00	(2,115,733.00)	89.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,780,061.00)	7,663,439.00	(1,116,622.00)	(15,474,700.00)	13,358,967.00	(2,115,733.00)	89.5%
TOTAL, EXPENDITURES			407,198,510.58	375,694,500.38	782,893,010.96	392,653,266.00	374,656,421.00	767,309,687.00	-2.0%
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	3,048,581.00	2,541,199.00	5,589,780.00	802,353.00	0.00	802,353.00	-85.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,048,581.00	2,541,199.00	5,589,780.00	802,353.00	0.00	802,353.00	-85.6%
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	1,463,731.00	0.00	1,463,731.00	1,000,000.00	0.00	1,000,000.00	-31.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,463,731.00	0.00	1,463,731.00	1,000,000.00	0.00	1,000,000.00	-31.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(82,971,647.00)	82,971,647.00	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(82,971,647.00)	82,971,647.00	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(81,386,797.00)	85,512,846.00	4,126,049.00	(105,280,619.00)	105,082,972.00	(197,647.00)	-104.8%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	478,239,516.00	0.00	478,239,516.00	463,733,375.00	0.00	463,733,375.00	-3.0%
2) Federal Revenue		8100-8299	0.00	161,577,240.00	161,577,240.00	0.00	101,917,135.00	101,917,135.00	-36.9%
3) Other State Revenue		8300-8599	12,326,076.00	152,371,348.00	164,697,424.00	11,831,852.00	118,147,035.00	129,978,887.00	-21.1%
4) Other Local Revenue		8600-8799	16,174,156.30	14,768,863.00	30,943,019.30	16,165,113.00	11,319,967.00	27,485,080.00	-11.2%
5) TOTAL, REVENUES			506,739,748.30	328,717,451.00	835,457,199.30	491,730,340.00	231,384,137.00	723,114,477.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		224,819,020.62	218,100,411.00	442,919,431.62	222,638,381.00	231,283,647.00	453,922,028.00	2.5%
2) Instruction - Related Services	2000-2999		51,746,078.61	42,263,477.00	94,009,555.61	62,365,802.00	49,055,801.00	111,421,603.00	18.5%
3) Pupil Services	3000-3999		50,552,143.41	44,673,467.00	95,225,610.41	31,767,284.00	54,911,291.00	86,678,575.00	-9.0%
4) Ancillary Services	4000-4999		3,087,809.00	149,530.00	3,237,339.00	3,000,000.00	37,865.00	3,037,865.00	-6.2%
5) Community Services	5000-5999		0.00	258.00	258.00	0.00	258.00	258.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		28,584,082.08	20,690,061.00	49,274,143.08	22,104,574.00	15,706,131.00	37,810,705.00	-23.3%
8) Plant Services	8000-8999		47,361,723.86	49,756,147.38	97,117,871.24	49,721,297.00	23,600,279.00	73,321,576.00	-24.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,047,653.00	61,149.00	1,108,802.00	1,055,928.00	61,149.00	1,117,077.00	0.7%
10) TOTAL, EXPENDITURES			407,198,510.58	375,694,500.38	782,893,010.96	392,653,266.00	374,656,421.00	767,309,687.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			99,541,237.72	(46,977,049.38)	52,564,188.34	99,077,074.00	(143,272,284.00)	(44,195,210.00)	-184.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,048,581.00	2,541,199.00	5,589,780.00	802,353.00	0.00	802,353.00	-85.6%
b) Transfers Out		7600-7629	1,463,731.00	0.00	1,463,731.00	1,000,000.00	0.00	1,000,000.00	-31.7%
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	(82,971,647.00)	82,971,647.00	0.00	(105,082,972.00)	105,082,972.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(81,386,797.00)	85,512,846.00	4,126,049.00	(105,280,619.00)	105,082,972.00	(197,647.00)	-104.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			18,154,440.72	38,535,796.62	56,690,237.34	(6,203,545.00)	(38,189,312.00)	(44,392,857.00)	-178.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	173,860,523.00	150,729,667.00	324,590,190.00	192,014,963.72	189,265,463.62	381,280,427.34	17.5%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,860,523.00	150,729,667.00	324,590,190.00	192,014,963.72	189,265,463.62	381,280,427.34	17.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,860,523.00	150,729,667.00	324,590,190.00	192,014,963.72	189,265,463.62	381,280,427.34	17.5%
2) Ending Balance, June 30 (E + F1e)			192,014,963.72	189,265,463.62	381,280,427.34	185,811,418.72	151,076,151.62	336,887,570.34	-11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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	189,265,463.62	189,265,463.62	0.00	151,076,151.62	151,076,151.62	-20.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	56,245,201.59	0.00	56,245,201.59	56,245,201.59	0.00	56,245,201.59	0.0%
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760	56,245,201.59		56,245,201.59			0.00	
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760			0.00	56,245,201.59		56,245,201.59	
d) Assigned									
Other Assignments (by Resource/Object)		9780	107,252,559.13	0.00	107,252,559.13	101,625,490.91	0.00	101,625,490.91	-5.2%
Assigned for CSESAP-7415	0000	9780	588,457.00		588,457.00			0.00	
Assigned for Supplemental Concentration	0000	9780	30,980,057.00		30,980,057.00			0.00	
Assigned for ADA Decrease	0000	9780	18,000,000.00		18,000,000.00			0.00	
Assigned for Certificate of Participation	0000	9780	2,000,000.00		2,000,000.00			0.00	
Assigned for Future Total Compensation (all funds)	0000	9780	21,460,000.00		21,460,000.00			0.00	
Assigned for Health & Welfare (all funds)	0000	9780	18,039,213.00		18,039,213.00			0.00	
Other Assignments	0000	9780	8,930,533.22		8,930,533.22			0.00	
Assigned for CSESAP 7415	0000	9780			0.00	600,000.00		600,000.00	
Assigned for ADA Decrease	0000	9780			0.00	18,000,000.00		18,000,000.00	
Assigned to Certificate of Participation	0000	9780			0.00	4,000,000.00		4,000,000.00	
Assigned for Safety	0000	9780			0.00	25,000,000.00		25,000,000.00	
Assigned for Facilities	0000	9780			0.00	25,000,000.00		25,000,000.00	
Assigned for Health & Welfare ALL Funds	0000	9780			0.00	20,039,213.00		20,039,213.00	
e) Unassigned/Unappropriated									

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	27,247,203.00	0.00	27,247,203.00	23,049,291.00	0.00	23,049,291.00	-15.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	3,621,435.22	0.00	3,621,435.22	New

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	37,575,308.00	37,575,308.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	1,535,635.00	1,535,635.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	5,069,222.00	5,069,222.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6230	California Clean Energy Jobs Act	15,836.00	15,836.00
6266	Educator Effectiveness, FY 2021-22	7,659,706.00	0.00
6300	Lottery: Instructional Materials	3,784,996.00	4,604,226.00
6371	CalWORKs for ROCP or Adult Education	20,312.00	0.00
6546	Mental Health-Related Services	1,398,047.00	13,155.00
6547	Special Education Early Intervention Preschool Grant	2,923,466.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	18,586,253.00	2,293,127.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,707,220.00	1,716,446.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	961,023.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	227,971.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,623,353.00	2,541,199.00
7085	Learning Communities for School Success Program	1,174,539.00	0.00
7399	LCFF Equity Multiplier	2,301,848.00	0.00
7412	A-G Access/Success Grant	1,103,539.00	0.00
7413	A-G Learning Loss Mitigation Grant	830,905.00	0.00
7415	Classified School Employee Summer Assistance Program	732,099.00	732,099.00
7435	Learning Recovery Emergency Block Grant	49,601,952.00	36,323,722.00
7810	Other Restricted State	1,208,210.00	1,264,781.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,117,040.62	9,345,512.62
9010	Other Restricted Local	34,656,983.00	47,595,883.00
Total, Restricted Balance		189,265,463.62	151,076,151.62

2024 – 2025

Adopted Budget

Fund 08

Student Activity Fund



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	2,903,905.00	2,903,905.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,903,905.00	2,903,905.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,903,905.00	2,903,905.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,903,905.00	2,903,905.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,903,905.00	2,903,905.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	2,903,905.00	2,903,905.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,903,905.00	2,903,905.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,903,905.00	2,903,905.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,903,905.00	2,903,905.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,903,905.00	2,903,905.00	0.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	2,903,905.00	2,903,905.00
Total, Restricted Balance		2,903,905.00	2,903,905.00

2024 – 2025

Adopted Budget

**Fund 09
Charter Fund**



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	28,033,063.00	28,956,195.00	3.3%
2) Federal Revenue		8100-8299	737,588.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,100,884.00	3,203,974.00	52.5%
4) Other Local Revenue		8600-8799	246,013.00	245,595.00	-0.2%
5) TOTAL, REVENUES			31,117,548.00	32,405,764.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	14,731,300.00	13,209,973.00	-10.3%
2) Classified Salaries		2000-2999	1,534,439.00	1,666,356.00	8.6%
3) Employee Benefits		3000-3999	7,790,886.00	7,555,074.00	-3.0%
4) Books and Supplies		4000-4999	1,210,296.00	9,882,961.00	716.6%
5) Services and Other Operating Expenditures		5000-5999	4,840,712.00	6,962,939.00	43.8%
6) Capital Outlay		6000-6999	0.00	3,118.00	New
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	35,232.00	247,171.00	601.6%
9) TOTAL, EXPENDITURES			30,142,865.00	39,527,592.00	31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			974,683.00	(7,121,828.00)	-830.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			974,683.00	(7,121,828.00)	-830.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,957,588.00	46,932,271.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,957,588.00	46,932,271.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,957,588.00	46,932,271.00	2.1%
2) Ending Balance, June 30 (E + F1e)			46,932,271.00	39,810,443.00	-15.2%
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	8,887,333.00	5,081,944.00	-42.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	38,044,938.00	34,728,499.00	-8.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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	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					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	17,649,832.00	17,843,373.00	1.1%
Education Protection Account State Aid - Current Year		8012	6,550,290.00	7,241,636.00	10.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,832,941.00	3,871,186.00	1.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,033,063.00	28,956,195.00	3.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	737,588.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			737,588.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	76,778.00	76,778.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	297,657.00	512,406.00	72.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	174,428.00	New
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,726,449.00	2,440,362.00	41.4%
TOTAL, OTHER STATE REVENUE			2,100,884.00	3,203,974.00	52.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	229,400.00	229,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	16,613.00	16,195.00	-2.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			246,013.00	245,595.00	-0.2%
TOTAL, REVENUES			31,117,548.00	32,405,764.00	4.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,432,231.00	10,094,802.00	-18.8%
Certificated Pupil Support Salaries		1200	923,970.00	1,451,092.00	57.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,138,057.00	1,331,918.00	17.0%
Other Certificated Salaries		1900	237,042.00	332,161.00	40.1%
TOTAL, CERTIFICATED SALARIES			14,731,300.00	13,209,973.00	-10.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	34,170.00	75,378.00	120.6%
Classified Support Salaries		2200	621,459.00	604,601.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	461,350.00	466,259.00	1.1%
Other Classified Salaries		2900	417,460.00	520,118.00	24.6%
TOTAL, CLASSIFIED SALARIES			1,534,439.00	1,666,356.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,176,903.00	2,460,538.00	-22.5%
PERS		3201-3202	501,809.00	522,307.00	4.1%
OASDI/Medicare/Alternative		3301-3302	341,566.00	337,119.00	-1.3%
Health and Welfare Benefits		3401-3402	2,871,968.00	3,070,753.00	6.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	26,925.00	7,498.00	-72.2%
Workers' Compensation		3601-3602	480,444.00	467,350.00	-2.7%
OPEB, Allocated		3701-3702	35,933.00	309,356.00	760.9%
OPEB, Active Employees		3751-3752	164,234.00	180,734.00	10.0%
Other Employee Benefits		3901-3902	191,104.00	199,419.00	4.4%
TOTAL, EMPLOYEE BENEFITS			7,790,886.00	7,555,074.00	-3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	142,081.00	272,266.00	91.6%
Books and Other Reference Materials		4200	6,301.00	12,402.00	96.8%
Materials and Supplies		4300	784,575.00	9,103,271.00	1,060.3%
Noncapitalized Equipment		4400	277,339.00	493,335.00	77.9%
Food		4700	0.00	1,687.00	New
TOTAL, BOOKS AND SUPPLIES			1,210,296.00	9,882,961.00	716.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	7,072.00	New
Travel and Conferences		5200	82,257.00	695,366.00	745.4%
Dues and Memberships		5300	2,879.00	21,344.00	641.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	499,937.00	453,089.00	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,737,799.00	2,485,103.00	43.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,408.00	67,593.00	338.7%
Professional/Consulting Services and Operating Expenditures		5800	2,502,432.00	3,232,609.00	29.2%
Communications		5900	0.00	763.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,840,712.00	6,962,939.00	43.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	3,118.00	New
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	3,118.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	35,232.00	247,171.00	601.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,232.00	247,171.00	601.6%
TOTAL, EXPENDITURES			30,142,865.00	39,527,592.00	31.1%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(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%
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	28,033,063.00	28,956,195.00	3.3%
2) Federal Revenue		8100-8299	737,588.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,100,884.00	3,203,974.00	52.5%
4) Other Local Revenue		8600-8799	246,013.00	245,595.00	-0.2%
5) TOTAL, REVENUES			31,117,548.00	32,405,764.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		20,086,941.00	26,082,049.00	29.8%
2) Instruction - Related Services	2000-2999		5,006,953.00	6,324,154.00	26.3%
3) Pupil Services	3000-3999		1,378,173.00	2,530,951.00	83.6%
4) Ancillary Services	4000-4999		0.00	80.00	New
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		35,232.00	247,171.00	601.6%
8) Plant Services	8000-8999		3,635,566.00	4,343,187.00	19.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,142,865.00	39,527,592.00	31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			974,683.00	(7,121,828.00)	-830.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			974,683.00	(7,121,828.00)	-830.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,957,588.00	46,932,271.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,957,588.00	46,932,271.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,957,588.00	46,932,271.00	2.1%
2) Ending Balance, June 30 (E + F1e)			46,932,271.00	39,810,443.00	-15.2%
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	8,887,333.00	5,081,944.00	-42.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,044,938.00	34,728,499.00	-8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	2,667,158.00	2,667,158.00
6266	Educator Effectiveness, FY 2021-22	352,285.00	292,285.00
6300	Lottery: Instructional Materials	581,937.00	581,937.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	648,364.00	177,296.00
7412	A-G Access/Success Grant	469,410.00	0.00
7413	A-G Learning Loss Mitigation Grant	207,369.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	768,590.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	121,388.00	0.00
7435	Learning Recovery Emergency Block Grant	3,034,826.00	1,353,877.00
7510	Low-Performing Students Block Grant	9,391.00	9,391.00
7810	Other Restricted State	26,615.00	0.00
Total, Restricted Balance		8,887,333.00	5,081,944.00

2024 – 2025

Adopted Budget

Fund 11

Adult Ed. Fund



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	1,032,697.00	1,032,697.00	0.0%
3) Other State Revenue		8300-8599	5,489,373.00	4,941,580.00	-10.0%
4) Other Local Revenue		8600-8799	25,917.00	0.00	-100.0%
5) TOTAL, REVENUES			6,547,987.00	5,974,277.00	-8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,562,642.00	2,389,559.00	-6.8%
2) Classified Salaries		2000-2999	670,364.00	593,391.00	-11.5%
3) Employee Benefits		3000-3999	1,681,933.00	1,577,461.00	-6.2%
4) Books and Supplies		4000-4999	135,655.00	591,473.00	336.0%
5) Services and Other Operating Expenditures		5000-5999	1,092,764.00	479,171.00	-56.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,076,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,361.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,339,719.00	5,631,055.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(791,732.00)	343,222.00	-143.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	463,731.00	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			463,731.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,001.00)	343,222.00	-204.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	636,444.00	308,443.00	-51.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			636,444.00	308,443.00	-51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636,444.00	308,443.00	-51.5%
2) Ending Balance, June 30 (E + F1e)			308,443.00	651,665.00	111.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	308,443.00	651,665.00	111.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	1,032,697.00	1,032,697.00	0.0%
TOTAL, FEDERAL REVENUE			1,032,697.00	1,032,697.00	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	1,076,000.00	0.00	-100.0%
Adult Education Program	6391	8590	4,231,036.00	4,941,580.00	16.8%
All Other State Revenue	All Other	8590	182,337.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,489,373.00	4,941,580.00	-10.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,826.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,194.00	0.00	-100.0%
Interagency Services		8677	6,840.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,057.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,917.00	0.00	-100.0%
TOTAL, REVENUES			6,547,987.00	5,974,277.00	-8.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,826,556.00	1,665,311.00	-8.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	428,445.00	389,702.00	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	307,641.00	334,546.00	8.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,562,642.00	2,389,559.00	-6.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	155.00	0.00	-100.0%
Classified Support Salaries		2200	116,240.00	117,711.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	433,424.00	378,984.00	-12.6%
Other Classified Salaries		2900	120,545.00	96,696.00	-19.8%
TOTAL, CLASSIFIED SALARIES			670,364.00	593,391.00	-11.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	562,689.00	433,091.00	-23.0%
PERS		3201-3202	210,151.00	198,977.00	-5.3%
OASDI/Medicare/Alternative		3301-3302	84,910.00	87,399.00	2.9%
Health and Welfare Benefits		3401-3402	641,136.00	623,786.00	-2.7%
Unemployment Insurance		3501-3502	7,555.00	1,498.00	-80.2%
Workers' Compensation		3601-3602	93,181.00	93,635.00	0.5%
OPEB, Allocated		3701-3702	6,953.00	67,439.00	869.9%
OPEB, Active Employees		3751-3752	37,848.00	34,127.00	-9.8%
Other Employee Benefits		3901-3902	37,510.00	37,509.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,681,933.00	1,577,461.00	-6.2%
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	131,895.00	591,473.00	348.4%
Noncapitalized Equipment		4400	3,760.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			135,655.00	591,473.00	336.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	45,200.00	193,756.00	328.7%
Dues and Memberships		5300	1,190.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	214,353.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,751.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	261.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	779,009.00	285,415.00	-63.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,092,764.00	479,171.00	-56.2%
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	1,076,000.00	0.00	-100.0%
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)			1,076,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	120,361.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,361.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,339,719.00	5,631,055.00	-23.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	463,731.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			463,731.00	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	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)			463,731.00	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	1,032,697.00	1,032,697.00	0.0%
3) Other State Revenue		8300-8599	5,489,373.00	4,941,580.00	-10.0%
4) Other Local Revenue		8600-8799	25,917.00	0.00	-100.0%
5) TOTAL, REVENUES			6,547,987.00	5,974,277.00	-8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,046,898.00	3,570,252.00	17.2%
2) Instruction - Related Services	2000-2999		1,902,519.00	1,148,861.00	-39.6%
3) Pupil Services	3000-3999		599,694.00	538,244.00	-10.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		120,361.00	0.00	-100.0%
8) Plant Services	8000-8999		594,247.00	373,698.00	-37.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,076,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,339,719.00	5,631,055.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(791,732.00)	343,222.00	-143.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	463,731.00	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			463,731.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(328,001.00)	343,222.00	-204.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	636,444.00	308,443.00	-51.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			636,444.00	308,443.00	-51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636,444.00	308,443.00	-51.5%
2) Ending Balance, June 30 (E + F1e)			308,443.00	651,665.00	111.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	308,443.00	651,665.00	111.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	174,851.00	174,851.00
6391	Adult Education Program	133,592.00	476,814.00
Total, Restricted Balance		308,443.00	651,665.00

2024 – 2025

Adopted Budget

Fund 12

Child

Development

Fund



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	9,171,424.00	9,362,249.00	2.1%
3) Other State Revenue		8300-8599	14,831,618.00	12,998,725.00	-12.4%
4) Other Local Revenue		8600-8799	207,166.00	0.00	-100.0%
5) TOTAL, REVENUES			24,210,208.00	22,360,974.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,727,417.00	7,342,234.00	9.1%
2) Classified Salaries		2000-2999	3,653,915.00	3,528,348.00	-3.4%
3) Employee Benefits		3000-3999	7,384,396.00	6,965,141.00	-5.7%
4) Books and Supplies		4000-4999	942,585.00	2,783,721.00	195.3%
5) Services and Other Operating Expenditures		5000-5999	1,239,756.00	1,233,811.00	-0.5%
6) Capital Outlay		6000-6999	2,918,096.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	523,310.00	1,062,058.00	103.0%
9) TOTAL, EXPENDITURES			23,389,475.00	22,915,313.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			820,733.00	(554,339.00)	-167.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	727,095.00	0.00	-100.0%
b) Transfers Out		7600-7629	727,095.00	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			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			820,733.00	(554,339.00)	-167.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,822,883.00	3,370,711.00	84.9%
b) Audit Adjustments		9793	727,095.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,978.00	3,370,711.00	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,978.00	3,370,711.00	32.2%
2) Ending Balance, June 30 (E + F1e)			3,370,711.00	2,816,372.00	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,352,084.00	2,797,745.00	-16.5%
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	18,627.00	18,627.00	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		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	8,952,024.00	9,362,249.00	4.6%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	219,400.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,171,424.00	9,362,249.00	2.1%
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	8,917,312.00	9,145,702.00	2.6%
All Other State Revenue	All Other	8590	5,914,306.00	3,853,023.00	-34.9%
TOTAL, OTHER STATE REVENUE			14,831,618.00	12,998,725.00	-12.4%
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	188,386.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,780.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			207,166.00	0.00	-100.0%
TOTAL, REVENUES			24,210,208.00	22,360,974.00	-7.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,774,446.00	6,244,468.00	8.1%
Certificated Pupil Support Salaries		1200	94,447.00	101,808.00	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	738,765.00	856,117.00	15.9%
Other Certificated Salaries		1900	119,759.00	139,841.00	16.8%
TOTAL, CERTIFICATED SALARIES			6,727,417.00	7,342,234.00	9.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,458,964.00	2,356,785.00	-4.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	303,379.00	287,090.00	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	98,317.00	107,948.00	9.8%
Clerical, Technical and Office Salaries		2400	628,825.00	583,104.00	-7.3%
Other Classified Salaries		2900	164,430.00	193,421.00	17.6%
TOTAL, CLASSIFIED SALARIES			3,653,915.00	3,528,348.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,554,314.00	1,352,323.00	-13.0%
PERS		3201-3202	658,249.00	630,033.00	-4.3%
OASDI/Medicare/Alternative		3301-3302	372,571.00	307,912.00	-17.4%
Health and Welfare Benefits		3401-3402	4,077,757.00	3,646,907.00	-10.6%
Unemployment Insurance		3501-3502	42,860.00	5,467.00	-87.2%
Workers' Compensation		3601-3602	311,908.00	340,811.00	9.3%
OPEB, Allocated		3701-3702	20,633.00	245,223.00	1,088.5%
OPEB, Active Employees		3751-3752	215,678.00	313,038.00	45.1%
Other Employee Benefits		3901-3902	130,426.00	123,427.00	-5.4%
TOTAL, EMPLOYEE BENEFITS			7,384,396.00	6,965,141.00	-5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,255.00	0.00	-100.0%
Materials and Supplies		4300	850,339.00	2,783,721.00	227.4%
Noncapitalized Equipment		4400	77,991.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			942,585.00	2,783,721.00	195.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,000.00	0.00	-100.0%
Travel and Conferences		5200	39,724.00	0.00	-100.0%
Dues and Memberships		5300	625.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	32,387.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,606.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,996.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	904,658.00	1,233,811.00	36.4%
Communications		5900	50,760.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,239,756.00	1,233,811.00	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,261,732.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	383,710.00	0.00	-100.0%
Equipment		6400	272,654.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,918,096.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	523,310.00	1,062,058.00	103.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			523,310.00	1,062,058.00	103.0%
TOTAL, EXPENDITURES			23,389,475.00	22,915,313.00	-2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	727,095.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			727,095.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	727,095.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			727,095.00	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 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	9,171,424.00	9,362,249.00	2.1%
3) Other State Revenue		8300-8599	14,831,618.00	12,998,725.00	-12.4%
4) Other Local Revenue		8600-8799	207,166.00	0.00	-100.0%
5) TOTAL, REVENUES			24,210,208.00	22,360,974.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,866,982.00	17,995,214.00	13.4%
2) Instruction - Related Services	2000-2999		3,089,895.00	3,201,771.00	3.6%
3) Pupil Services	3000-3999		434,207.00	402,313.00	-7.3%
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		523,310.00	1,062,058.00	103.0%
8) Plant Services	8000-8999		3,475,081.00	253,957.00	-92.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,389,475.00	22,915,313.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			820,733.00	(554,339.00)	-167.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	727,095.00	0.00	-100.0%
b) Transfers Out		7600-7629	727,095.00	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			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			820,733.00	(554,339.00)	-167.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,822,883.00	3,370,711.00	84.9%
b) Audit Adjustments		9793	727,095.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,549,978.00	3,370,711.00	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,978.00	3,370,711.00	32.2%
2) Ending Balance, June 30 (E + F1e)			3,370,711.00	2,816,372.00	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,352,084.00	2,797,745.00	-16.5%
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	18,627.00	18,627.00	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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	61,039.00	61,039.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	19,114.00	19,114.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	125,262.00	1,166.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	32,838.00	32,838.00
6140	Child Development: Child Care Facilities Revolving Fund	9,467.00	9,467.00
7810	Other Restricted State	759,259.00	759,259.00
9010	Other Restricted Local	2,345,105.00	1,914,862.00
Total, Restricted Balance		3,352,084.00	2,797,745.00

2024 – 2025

Adopted Budget

Fund 13
Child Nutrition
Fund



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	25,294,229.00	22,300,000.00	-11.8%
3) Other State Revenue		8300-8599	2,851,187.00	3,000,000.00	5.2%
4) Other Local Revenue		8600-8799	420,127.00	22,100.00	-94.7%
5) TOTAL, REVENUES			28,565,543.00	25,322,100.00	-11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,513,810.00	8,573,709.00	0.7%
3) Employee Benefits		3000-3999	5,686,134.00	6,264,456.00	10.2%
4) Books and Supplies		4000-4999	13,793,759.00	9,888,216.00	-28.3%
5) Services and Other Operating Expenditures		5000-5999	225,474.00	(790,190.00)	-450.5%
6) Capital Outlay		6000-6999	144,925.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	437,719.00	806,504.00	84.3%
9) TOTAL, EXPENDITURES			28,801,821.00	24,742,695.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,278.00)	579,405.00	-345.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,541,199.00	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			(2,541,199.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,777,477.00)	579,405.00	-120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,025,884.00	14,248,407.00	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,025,884.00	14,248,407.00	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,025,884.00	14,248,407.00	-16.3%
2) Ending Balance, June 30 (E + F1e)			14,248,407.00	14,827,812.00	4.1%
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	14,025,346.00	14,604,751.00	4.1%
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	223,061.00	223,061.00	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		
FEDERAL REVENUE					
Child Nutrition Programs		8220	25,294,229.00	22,300,000.00	-11.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,294,229.00	22,300,000.00	-11.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,851,187.00	3,000,000.00	5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,851,187.00	3,000,000.00	5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,065.00	9,100.00	-30.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	285,279.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	121,783.00	13,000.00	-89.3%
TOTAL, OTHER LOCAL REVENUE			420,127.00	22,100.00	-94.7%
TOTAL, REVENUES			28,565,543.00	25,322,100.00	-11.4%
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	7,360,376.00	7,295,804.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	909,245.00	919,093.00	1.1%
Clerical, Technical and Office Salaries		2400	242,748.00	358,812.00	47.8%
Other Classified Salaries		2900	1,441.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			8,513,810.00	8,573,709.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,757,908.00	2,138,903.00	21.7%
OASDI/Medicare/Alternative		3301-3302	596,781.00	638,178.00	6.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,224,837.00	2,135,313.00	-4.0%
Unemployment Insurance		3501-3502	35,069.00	4,505.00	-87.2%
Workers' Compensation		3601-3602	255,562.00	283,168.00	10.8%
OPEB, Allocated		3701-3702	16,743.00	204,741.00	1,122.8%
OPEB, Active Employees		3751-3752	207,915.00	298,828.00	43.7%
Other Employee Benefits		3901-3902	591,319.00	560,820.00	-5.2%
TOTAL, EMPLOYEE BENEFITS			5,686,134.00	6,264,456.00	10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,126,015.00	705,359.00	-37.4%
Noncapitalized Equipment		4400	66,619.00	50,000.00	-24.9%
Food		4700	12,601,125.00	9,132,857.00	-27.5%
TOTAL, BOOKS AND SUPPLIES			13,793,759.00	9,888,216.00	-28.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,697.00	0.00	-100.0%
Dues and Memberships		5300	1,126.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	165,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,266.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,603.00)	(859,405.00)	1,251.2%
Professional/Consulting Services and Operating Expenditures		5800	62,355.00	69,215.00	11.0%
Communications		5900	8,633.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,474.00	(790,190.00)	-450.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	144,925.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			144,925.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	437,719.00	806,504.00	84.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			437,719.00	806,504.00	84.3%
TOTAL, EXPENDITURES			28,801,821.00	24,742,695.00	-14.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,541,199.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,541,199.00	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%

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)			(2,541,199.00)	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	25,294,229.00	22,300,000.00	-11.8%
3) Other State Revenue		8300-8599	2,851,187.00	3,000,000.00	5.2%
4) Other Local Revenue		8600-8799	420,127.00	22,100.00	-94.7%
5) TOTAL, REVENUES			28,565,543.00	25,322,100.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		28,199,102.00	23,936,191.00	-15.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		437,719.00	806,504.00	84.3%
8) Plant Services	8000-8999		165,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,801,821.00	24,742,695.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(236,278.00)	579,405.00	-345.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,541,199.00	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			(2,541,199.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,777,477.00)	579,405.00	-120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,025,884.00	14,248,407.00	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,025,884.00	14,248,407.00	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,025,884.00	14,248,407.00	-16.3%
2) Ending Balance, June 30 (E + F1e)			14,248,407.00	14,827,812.00	4.1%
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	14,025,346.00	14,604,751.00	4.1%
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	223,061.00	223,061.00	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)	9,821,423.00	10,400,828.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,820,211.00	1,820,211.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	2,383,712.00	2,383,712.00
Total, Restricted Balance		14,025,346.00	14,604,751.00

2024 – 2025

**Adopted
Budget**

**Fund 14
Deferred Maint.
Fund**



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	20,000.00	696,739.00	3,383.7%
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			20,000.00	696,739.00	3,383.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(696,739.00)	3,383.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,000.00)	(696,739.00)	3,383.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,739.00	696,739.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			716,739.00	696,739.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			716,739.00	696,739.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			696,739.00	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	696,739.00	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		

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	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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	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%
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	20,000.00	696,739.00	3,383.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	696,739.00	3,383.7%
CAPITAL OUTLAY					
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)					
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			20,000.00	696,739.00	3,383.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,000.00	696,739.00	3,383.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,000.00	696,739.00	3,383.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,000.00)	(696,739.00)	3,383.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,000.00)	(696,739.00)	3,383.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,739.00	696,739.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			716,739.00	696,739.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			716,739.00	696,739.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			696,739.00	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	696,739.00	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%

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

2024 – 2025

**Adopted
Budget**

**Fund 17
Special Reserve
Fund**



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	3,048,581.00	802,353.00	-73.7%
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			(3,048,581.00)	(802,353.00)	-73.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,048,581.00)	(802,353.00)	-73.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,266,418.00	39,217,837.00	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,266,418.00	39,217,837.00	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,266,418.00	39,217,837.00	-7.2%
2) Ending Balance, June 30 (E + F1e)			39,217,837.00	38,415,484.00	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	39,217,837.00	0.00	-100.0%
5% Board Approved Reserve Funds	0000	9780	39,217,837.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks					
c) in Revolving Cash Account					
d) with Fiscal Agent/Trustee					
e) Collections Awaiting Deposit					

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					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	3,048,581.00	802,353.00	-73.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,048,581.00	802,353.00	-73.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,048,581.00)	(802,353.00)	-73.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	3,048,581.00	802,353.00	-73.7%
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			(3,048,581.00)	(802,353.00)	-73.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,048,581.00)	(802,353.00)	-73.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,266,418.00	39,217,837.00	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,266,418.00	39,217,837.00	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,266,418.00	39,217,837.00	-7.2%
2) Ending Balance, June 30 (E + F1e)			39,217,837.00	38,415,484.00	-2.0%
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	39,217,837.00	0.00	-100.0%
5% Board Approved Reserve Funds	0000	9780	39,217,837.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	38,415,484.00	New
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

2024 – 2025

Adopted Budget

Fund 21

Building Fund



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,131,990.07	2,678,726.00	-88.9%
4) Other Local Revenue		8600-8799	2,306,694.00	2,306,694.00	0.0%
5) TOTAL, REVENUES			26,438,684.07	4,985,420.00	-81.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,290,794.00	2,330,011.00	-29.2%
5) Services and Other Operating Expenditures		5000-5999	5,079,442.00	2,128,888.00	-58.1%
6) Capital Outlay		6000-6999	30,972,904.00	54,305,872.00	75.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,343,140.00	58,764,771.00	49.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,904,455.93)	(53,779,351.00)	316.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,879,932.05	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			31,879,932.05	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,975,476.12	(53,779,351.00)	-383.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,236,453.00	131,391,868.12	35.1%
b) Audit Adjustments		9793	15,179,939.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,416,392.00	131,391,868.12	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,416,392.00	131,391,868.12	16.9%
2) Ending Balance, June 30 (E + F1e)			131,391,868.12	77,612,517.12	-40.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,337,222.00	16,792,856.00	9.5%
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	24,131,990.07	2,678,726.00	-88.9%
TOTAL, OTHER STATE REVENUE			24,131,990.07	2,678,726.00	-88.9%
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	2,285,455.00	2,285,455.00	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	21,239.00	21,239.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,306,694.00	2,306,694.00	0.0%
TOTAL, REVENUES			26,438,684.07	4,985,420.00	-81.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,007.00	6,921.00	-88.1%
Noncapitalized Equipment		4400	3,232,787.00	2,323,090.00	-28.1%
TOTAL, BOOKS AND SUPPLIES			3,290,794.00	2,330,011.00	-29.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,807,635.00	60,987.00	-97.8%
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	2,271,807.00	2,067,901.00	-9.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,079,442.00	2,128,888.00	-58.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,000.00	14,611,729.00	292,134.6%
Buildings and Improvements of Buildings		6200	30,967,904.00	37,505,698.00	21.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,188,445.00	New
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			30,972,904.00	54,305,872.00	75.3%
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			39,343,140.00	58,764,771.00	49.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	31,879,932.05	0.00	-100.0%
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			31,879,932.05	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)			31,879,932.05	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	24,131,990.07	2,678,726.00	-88.9%
4) Other Local Revenue		8600-8799	2,306,694.00	2,306,694.00	0.0%
5) TOTAL, REVENUES			26,438,684.07	4,985,420.00	-81.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		38,167,249.00	57,588,880.00	50.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,175,891.00	1,175,891.00	0.0%
10) TOTAL, EXPENDITURES			39,343,140.00	58,764,771.00	49.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,904,455.93)	(53,779,351.00)	316.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,879,932.05	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			31,879,932.05	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,975,476.12	(53,779,351.00)	-383.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,236,453.00	131,391,868.12	35.1%
b) Audit Adjustments		9793	15,179,939.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			112,416,392.00	131,391,868.12	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,416,392.00	131,391,868.12	16.9%
2) Ending Balance, June 30 (E + F1e)			131,391,868.12	77,612,517.12	-40.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	116,054,646.12	60,819,661.12	-47.6%
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	15,337,222.00	16,792,856.00	9.5%
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	116,054,646.12	60,819,661.12
Total, Restricted Balance		116,054,646.12	60,819,661.12

2024 – 2025

Adopted Budget

Fund 25

Cap. Facilities Fund



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,325,401.00	2,325,401.00	0.0%
5) TOTAL, REVENUES			2,325,401.00	2,325,401.00	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	28,000.00	28,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	720,021.00	801,233.00	11.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,771,640.00	2,771,640.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,519,661.00	3,600,873.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,194,260.00)	(1,275,472.00)	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	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			1,000,000.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(194,260.00)	(275,472.00)	41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,994,367.00	10,029,606.00	43.4%
b) Audit Adjustments		9793	3,229,499.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,223,866.00	10,029,606.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,223,866.00	10,029,606.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			10,029,606.00	9,754,134.00	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2,404,081.00	2,226,373.00	-7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	191,531.00	191,531.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,108,870.00	2,108,870.00
Other Local Revenue					
All Other Local Revenue			8699	25,000.00	25,000.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,325,401.00	2,325,401.00	0.00
TOTAL, REVENUES			2,325,401.00	2,325,401.00	0.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,000.00	28,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,000.00	28,000.00	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	588,165.00	588,165.00	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	131,856.00	213,068.00	61.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			720,021.00	801,233.00	11.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,361,640.00	1,361,640.00	0.0%
Other Debt Service - Principal		7439	1,410,000.00	1,410,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,771,640.00	2,771,640.00	0.0%
TOTAL, EXPENDITURES			3,519,661.00	3,600,873.00	2.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
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)			1,000,000.00	1,000,000.00	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	2,325,401.00	2,325,401.00	0.0%
5) TOTAL, REVENUES			2,325,401.00	2,325,401.00	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		748,021.00	829,233.00	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,771,640.00	2,771,640.00	0.0%
10) TOTAL, EXPENDITURES			3,519,661.00	3,600,873.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,194,260.00)	(1,275,472.00)	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	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			1,000,000.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(194,260.00)	(275,472.00)	41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,994,367.00	10,029,606.00	43.4%
b) Audit Adjustments		9793	3,229,499.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,223,866.00	10,029,606.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,223,866.00	10,029,606.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			10,029,606.00	9,754,134.00	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,625,525.00	7,527,761.00	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,404,081.00	2,226,373.00	-7.4%
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	7,625,525.00	7,527,761.00
Total, Restricted Balance		7,625,525.00	7,527,761.00

2024 – 2025

Adopted Budget

Fund 40

Cap. Outlay Fund



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	861,696.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	160,320.00	160,320.00	0.0%
5) TOTAL, REVENUES			1,022,016.00	160,320.00	-84.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	292,217.00	426,252.00	45.9%
3) Employee Benefits		3000-3999	203,032.00	291,192.00	43.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	623,840.00	666,081.00	6.8%
6) Capital Outlay		6000-6999	3,099,252.00	2,263,476.00	-27.0%
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			4,218,341.00	3,647,001.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,196,325.00)	(3,486,681.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,196,325.00)	(3,486,681.00)	9.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,188,235.00	9,991,910.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,188,235.00	9,991,910.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,188,235.00	9,991,910.00	-24.2%
2) Ending Balance, June 30 (E + F1e)			9,991,910.00	6,505,229.00	-34.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,381,356.00	1,779,566.00	-25.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	861,696.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			861,696.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160,320.00	160,320.00	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			160,320.00	160,320.00	0.0%
TOTAL, REVENUES			1,022,016.00	160,320.00	-84.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	163,718.00	183,143.00	11.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	59,371.00	New
Clerical, Technical and Office Salaries		2400	128,499.00	183,738.00	43.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			292,217.00	426,252.00	45.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	95,102.00	118,540.00	24.6%
OASDI/Medicare/Alternative		3301-3302	20,209.00	32,079.00	58.7%
Health and Welfare Benefits		3401-3402	74,789.00	111,852.00	49.6%
Unemployment Insurance		3501-3502	465.00	210.00	-54.8%
Workers' Compensation		3601-3602	7,980.00	13,214.00	65.6%
OPEB, Allocated		3701-3702	629.00	9,659.00	1,435.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	3,858.00	5,638.00	46.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			203,032.00	291,192.00	43.4%
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	481,214.00	481,214.00	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	142,626.00	184,867.00	29.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			623,840.00	666,081.00	6.8%
CAPITAL OUTLAY					
Land		6100	1,750,123.00	1,750,123.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,349,129.00	513,353.00	-61.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,099,252.00	2,263,476.00	-27.0%
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			4,218,341.00	3,647,001.00	-13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	861,696.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	160,320.00	160,320.00	0.0%
5) TOTAL, REVENUES			1,022,016.00	160,320.00	-84.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,215,916.00	3,644,576.00	-13.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,425.00	2,425.00	0.0%
10) TOTAL, EXPENDITURES			4,218,341.00	3,647,001.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,196,325.00)	(3,486,681.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,196,325.00)	(3,486,681.00)	9.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,188,235.00	9,991,910.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,188,235.00	9,991,910.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,188,235.00	9,991,910.00	-24.2%
2) Ending Balance, June 30 (E + F1e)			9,991,910.00	6,505,229.00	-34.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,610,554.00	4,725,663.00	-37.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,381,356.00	1,779,566.00	-25.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	7,610,554.00	4,725,663.00
Total, Restricted Balance		7,610,554.00	4,725,663.00

2024 – 2025

**Adopted
Budget**

**Fund 51
Bond Interest
Fund**



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	212,210.00	212,210.00	0.0%
4) Other Local Revenue		8600-8799	17,982,820.00	17,982,820.00	0.0%
5) TOTAL, REVENUES			18,195,030.00	18,195,030.00	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	17,919,166.00	63,451,463.00	254.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,919,166.00	63,451,463.00	254.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			275,864.00	(45,256,433.00)	-16,505.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,279,413.00	5,279,413.00	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			4,209,413.00	4,209,413.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,485,277.00	(41,047,020.00)	-1,015.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,909,696.00	44,394,973.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,909,696.00	44,394,973.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,909,696.00	44,394,973.00	11.2%
2) Ending Balance, June 30 (E + F1e)			44,394,973.00	3,347,953.00	-92.5%
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					
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	22,382,877.00	3,347,953.00	-85.0%
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	212,210.00	212,210.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			212,210.00	212,210.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	15,315,033.00	15,315,033.00	0.0%
Unsecured Roll		8612	1,660,717.00	1,660,717.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	621,130.00	621,130.00	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	385,940.00	385,940.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,982,820.00	17,982,820.00	0.0%
TOTAL, REVENUES			18,195,030.00	18,195,030.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,900,000.00	3,900,000.00	0.0%
Bond Interest and Other Service Charges		7434	8,988,224.00	8,988,224.00	0.0%
Debt Service - Interest		7438	0.00	20,775,928.00	New
Other Debt Service - Principal		7439	5,030,942.00	29,787,311.00	492.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,919,166.00	63,451,463.00	254.1%
TOTAL, EXPENDITURES			17,919,166.00	63,451,463.00	254.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,070,000.00	1,070,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,070,000.00	1,070,000.00	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	5,279,413.00	5,279,413.00	0.0%
(c) TOTAL, SOURCES			5,279,413.00	5,279,413.00	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)			4,209,413.00	4,209,413.00	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	212,210.00	212,210.00	0.0%
4) Other Local Revenue		8600-8799	17,982,820.00	17,982,820.00	0.0%
5) TOTAL, REVENUES			18,195,030.00	18,195,030.00	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	17,919,166.00	63,451,463.00	254.1%
10) TOTAL, EXPENDITURES			17,919,166.00	63,451,463.00	254.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			275,864.00	(45,256,433.00)	-16,505.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,279,413.00	5,279,413.00	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			4,209,413.00	4,209,413.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,485,277.00	(41,047,020.00)	-1,015.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,909,696.00	44,394,973.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,909,696.00	44,394,973.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,909,696.00	44,394,973.00	11.2%
2) Ending Balance, June 30 (E + F1e)			44,394,973.00	3,347,953.00	-92.5%
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	22,012,096.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,382,877.00	3,347,953.00	-85.0%
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	22,012,096.00	0.00
Total, Restricted Balance		22,012,096.00	0.00

2024 – 2025

**Adopted
Budget**

**Fund 56
Debt Service
Fund**



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,982.00	230,982.00	0.0%
5) TOTAL, REVENUES			230,982.00	230,982.00	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)			230,982.00	230,982.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	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			1,070,000.00	1,070,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300,982.00	1,300,982.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,052,129.00	19,353,111.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,052,129.00	19,353,111.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,052,129.00	19,353,111.00	7.2%
2) Ending Balance, June 30 (E + F1e)			19,353,111.00	20,654,093.00	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	304,696.00	535,678.00	75.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,048,415.00	20,118,415.00	5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	230,982.00	230,982.00	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			230,982.00	230,982.00	0.0%
TOTAL, REVENUES			230,982.00	230,982.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,070,000.00	1,070,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,070,000.00	1,070,000.00	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 Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,070,000.00	1,070,000.00	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	230,982.00	230,982.00	0.0%
5) TOTAL, REVENUES			230,982.00	230,982.00	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)			230,982.00	230,982.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	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			1,070,000.00	1,070,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300,982.00	1,300,982.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,052,129.00	19,353,111.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,052,129.00	19,353,111.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,052,129.00	19,353,111.00	7.2%
2) Ending Balance, June 30 (E + F1e)			19,353,111.00	20,654,093.00	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	304,696.00	535,678.00	75.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,048,415.00	20,118,415.00	5.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	
			Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	304,696.00	535,678.00
Total, Restricted Balance			304,696.00	535,678.00

2024 – 2025

**Adopted
Budget**

**Fund 67
Self-Insurance
Fund**



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	11,501.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	22,619,105.00	18,616,725.00	-17.7%
5) TOTAL, REVENUES			22,630,606.00	18,616,725.00	-17.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	318,976.00	522,086.00	63.7%
3) Employee Benefits		3000-3999	169,307.00	337,171.00	99.1%
4) Books and Supplies		4000-4999	38,320.00	38,949.00	1.6%
5) Services and Other Operating Expenses		5000-5999	14,010,561.00	17,730,020.00	26.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,537,164.00	18,628,226.00	28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,093,442.00	(11,501.00)	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,093,442.00	(11,501.00)	-100.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,062,666.00	65,156,108.00	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,062,666.00	65,156,108.00	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,062,666.00	65,156,108.00	14.2%
2) Ending Net Position, June 30 (E + F1e)			65,156,108.00	65,144,607.00	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	65,156,108.00	65,144,607.00	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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	11,501.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,501.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,005,808.00	514,271.00	-74.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,607,099.00	18,096,256.00	-12.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,198.00	6,198.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,619,105.00	18,616,725.00	-17.7%
TOTAL, REVENUES			22,630,606.00	18,616,725.00	-17.7%
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	138,435.00	290,226.00	109.6%
Clerical, Technical and Office Salaries		2400	180,541.00	231,860.00	28.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			318,976.00	522,086.00	63.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,004.00	145,140.00	215.5%
OASDI/Medicare/Alternative		3301-3302	22,901.00	41,243.00	80.1%
Health and Welfare Benefits		3401-3402	54,337.00	96,056.00	76.8%
Unemployment Insurance		3501-3502	1,227.00	271.00	-77.9%
Workers' Compensation		3601-3602	8,621.00	16,778.00	94.6%
OPEB, Allocated		3701-3702	711.00	12,478.00	1,655.0%
OPEB, Active Employees		3751-3752	11,899.00	6,054.00	-49.1%
Other Employee Benefits		3901-3902	23,607.00	19,151.00	-18.9%
TOTAL, EMPLOYEE BENEFITS			169,307.00	337,171.00	99.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,186.00	2,815.00	28.8%
Noncapitalized Equipment		4400	36,134.00	36,134.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,320.00	38,949.00	1.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	78.00	78.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,459,779.00	5,833,231.00	30.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,569.00	108,071.00	-76.2%
Transfers of Direct Costs - Interfund		5750	8,680.00	8,680.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9,087,080.00	11,779,585.00	29.6%
Communications		5900	375.00	375.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,010,561.00	17,730,020.00	26.5%
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			14,537,164.00	18,628,226.00	28.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,501.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	22,619,105.00	18,616,725.00	-17.7%
5) TOTAL, REVENUES			22,630,606.00	18,616,725.00	-17.7%
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		14,537,164.00	18,628,226.00	28.1%
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			14,537,164.00	18,628,226.00	28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,093,442.00	(11,501.00)	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,093,442.00	(11,501.00)	-100.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,062,666.00	65,156,108.00	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,062,666.00	65,156,108.00	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,062,666.00	65,156,108.00	14.2%
2) Ending Net Position, June 30 (E + F1e)			65,156,108.00	65,144,607.00	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	65,156,108.00	65,144,607.00	0.0%

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

2024 – 2025

Adopted Budget

Assumptions





2024-25 Budget

Stockton Unified School District
District

The undersigned, hereby certify that the Board of Education of the Stockton Unified School District, at its meeting on June 25, 2024, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed:  Date: 6/25/2024
President, Board of Education **Kennetha Stevens**

Signed:  Date: 6/25/2024
District Superintendent **Dr. Michelle Rodriguez**



2024-25 Budget

Stockton Unified School District

District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2023-24 Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		30252.41 ADA	29212.78 ADA	28647.57 ADA
Estimated P-2 ADA:		28597.03 ADA	28075.18 ADA	27563.46 ADA
Total Change from Prior Period		\$ (14,506,141)	\$ (1,206,217)	\$ 4,161,421
Adjusted Budget Amount	\$ 478,239,516	\$ 463,733,375	\$ 462,527,158	\$ 466,688,579
Please describe reason(s) for changes:		Decrease in funded ADA	Decrease in funded ADA	Decrease in funded ADA
		1.07% COLA & UPP % change	2.93% COLA & UPP % change	3.08% COLA & UPP % change
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
REVENUES Cont.:			
State Revenue (8300-8599):			
COLA % Used for:	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____
One time \$ included in:	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:	\$ (494,224)	\$ _____	\$ _____
Total Change from Prior Period	\$ (494,224)	\$ -	\$ -
Adjusted Budget Amount	\$ 12,326,076	\$ 11,831,852	\$ 11,831,852

Please describe reason(s) for changes:

(\$592,874) Decr Home to School Transportation	N/A	N/A
\$98,650 Incr in Lottery		

Local Revenue (8600-8799):

% Incr.(Decr.) included in:	_____ % \$ _____	_____ % \$ _____	_____ % \$ _____
One time \$ included in:	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:	\$ (9,043)	\$ -	\$ _____
Total Change from Prior Period	\$ (9,043)	\$ -	\$ -
Adjusted Budget Amount	\$ 16,174,156	\$ 16,165,113	\$ 16,165,113

Please describe reason(s) for changes:

(\$9,043) Decr misc revenues	N/A	N/A

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (2,246,228)	\$ 2,295,263	\$ (336,329)
Total Change from Prior Period		\$ (2,246,228)	\$ 2,295,263	\$ (336,329)
Adjusted Budget Amount	\$ 3,048,581	\$ 802,353	\$ 3,097,616	\$ 2,761,287
Please describe reason(s) for changes:		Transfer from Fund 17	Transfer from Fund 17	Transfer to Fund 17
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
Contributions (8980-8999):				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
(Incr.)Decr. for On-going Major Maint (RRM) :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ (22,111,325)	\$ (592,352)	\$ (1,771,115)
Total Change from Prior Period		\$ (22,111,325)	\$ (592,352)	\$ (1,771,115)
Adjusted Budget Amount	\$ (82,971,647)	\$ (105,082,972)	\$ (105,675,324)	\$ (107,446,439)
Please describe reason(s) for changes:		(\$19,769,402) Incr SpEd contribution	(\$1,516,570) Incr SpEd contribution (step & column)	(\$1,539,318) Incr SpEd contribution (step & column)
		(\$2,169,933) Incr RRM contribution	\$924,218 Decr RRM contribution	(\$231,797) Incr RRM contribution
		(\$171,990) Incr ROTC contribution	_____	_____
		_____	_____	_____
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ (24,357,553)	\$ 1,702,911	\$ (2,107,444)
Adjusted Budget Amount	\$ (79,923,066)	\$ (104,280,619)	\$ (102,577,708)	\$ (104,685,152)
Total Revenues & Other Financing Sources	\$ 426,816,682	\$ 387,449,721	\$ 387,946,415	\$ 390,000,392

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES:				
Object 1XXX:				
Step & Column included in:	%	\$ -	1.5 % \$ 2,590,047	1.5 % \$ 2,628,898
Settlement included in:	%	\$	\$	\$
Other:				
Growth Positions:	53 FTE	\$ 3,676,759	-48 FTE \$ (2,925,264)	FTE \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (9,289,951)	\$ (4,024,841)	\$
Total Change from Prior Period		\$ (5,613,192)	\$ (4,360,058)	\$ 2,628,898
Adjusted Budget Amount	\$ 171,026,062	\$ 165,412,870	\$ 161,052,812	\$ 163,681,710

LCFF K-3 Grade Span ratio

N/A Negotiated Class Sizes

1: _____

1: _____

1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

Step & Column	Step & Column	Step & Column
8% incr on salary schedule on all cert staff included	(\$4,024,841) Decr cert add comp Suppl Concentration c/o	
\$2,925,264 Incr 48 Interv Teachers Supp Concentration	(\$315,420) Decr cert sal Suppl Concentration c/o	
\$751,495 Incr 5.5 cert positions from res 3213	\$315,420 Incr cert sal Suppl Concentration	
(\$3,917,219) Decr 38 counselor, 1 PBIS & 1 STEM Coord	(\$2,925,264) Decr 48 Intvn Teachers mv to res 7435	
.45 Instruct Coach to res 3010		
(\$2,883,612) Decr 32.5 Counselors to res 7435		
(\$131,423) Decr 1 Librarian to res 7435		
(\$400,393) Decr 4 Plus/Peer Resource teachers to res 4127		
\$4,024,841 Incr add comp Suppl Concentration c/o		
\$315,420 Incr Suppl Concentration c/o		
(\$2,245,850) Decr Teacher Subs mv to res 7435		
(\$4,452,108) Decr cert addl comp GF		

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Object 2XXX:						
Step included in:	%	\$	1.5 %	\$ 1,030,564	1.5 %	\$ 1,038,965
Settlement included in:	%	\$	%	\$	%	\$
Other:						
Growth Positions:	33.26 FTE	\$ (848,995)	FTE	\$	FTE	\$
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ 2,615,295		\$		\$

	Estimated Actuals	Budget (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)
	Totals	2024-25	2025-26	2026-27
Total Change from Prior Period		\$ 1,766,300	\$ 1,030,564	\$ 1,038,965
Adjusted Budget Amount	\$ 64,030,246	\$ 65,796,546	\$ 66,827,110	\$ 67,866,075

Please describe reason(s) for changes:

Step & Column	Step & Column	Step & Column
8% incr on salary schedule included for all classified		
(\$197,258) Decr 1.5 Instr Assist, 3.5 Community Assist res 3010		
(\$283,003) Decr 7 Library Media Assist to res 7435		
(\$1,242,409) Decr 28.3 Bilingual Assist to res 7435		
(\$199,552) Decr 3 Healthy Start Coord to 4127		
(\$1,795,117) Decrease CSEA 821 4% one-time		
(\$159,048) Decrease CSEA 885 4% one-time		
(\$378,750) Decrease CSEA 885 Stipend		
(\$34,162) Decrease SUSU 4% one-time		
(\$120,919) Decrease Confidential (22-23) 4% salary sch retro		
(\$10,131) Decr Unrepresented (22-23) 4% salary sch retro		
(\$78,552) Decr CSEA 318 4% one-time		
\$4,013,159 Incr 80.56 class positions fr res 3213		
(\$1,808,900) Decr 15.5 MH Clinicians to res 3010		
\$227,388 Incr 4 new class pos purchasing dept		
\$339,570 Incr 4 new class pos business dept		
\$2,538,063 Incr class addl comp		

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 1,009,578	%	\$ 1,026,167
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 361,881	%	\$ 267,308
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (1,647,175)	%	\$ -
Total \$ Change in Statutory:		\$ -		\$ 1,293,475
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ (7,000,000)	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 1,126,796	%	\$ (1,237,728)
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W:		\$ (5,873,204)	\$ (1,237,728)	\$ -
Changes in Other Benefits:	%	\$ 10,110,863	%	\$ -
Total \$ Change in Benefits:		\$ 4,237,659	\$ (1,513,444)	\$ 1,293,475
One time benefit \$ included above:		\$ 0	\$ -	\$ -
Total Change from Prior Period		\$ 4,237,659	\$ (1,513,444)	\$ 1,293,475
Adjusted Budget Amount	\$ 117,526,263	\$ 121,763,922	\$ 120,250,478	\$ 121,543,954

Please describe reason(s) for changes:

26.68% to 27.05% PERS	27.05% to 27.60% PERS	27.60% to 28..00% PERS
Includes increase of 8% statutory benefits	(\$953,887) Decr benes cert addl comp Suppl Concentration c/o	
\$2,380,824 Incr benes on 48 Interv Teachers	(\$74,754) Decr cert benes Suppl Concentration c/o	
\$1,237,728 Incr H&W 48 Interv Teachers	\$74,754 Incr cert benes Suppl Concentration	
(\$1,050,698) Decr benes 32.5 Counselors to res 7435	(\$543,977) Decr benes Interv Teachers	
(\$152,977) Decr H&W 32.5 Counselors to res 7435		
(\$1,104,123) Decr benes on cert & class moved to res 3010		
(\$758,996) Decr H&W on cert & class moved to res 3010		
(\$11,725) Decr benes Librarian to res 7435		
(\$23,256) Decr H&W Librarian to res 7435		
(\$120,270) Decr benes Library Media Assists		
(\$92,647) Decr H&W Library Media Assists		
(\$514,078) Decr benes Bilingual Assists		
(\$526,486) Decr H&W Bilingual Assists		
(\$108,143) Decr benes 4 Plus Peer Resource teachers		
(\$100,616) Dec H&W 4 Plus Peer Res teachers		
(\$177,780) Decr benes 3 Healthy Start Coord		
(\$47,860) Decr H&W 3 Healthy Start Coord		

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
	\$178,104 Incr benes cert pos from res 3213		
	\$128,780 Incr H&W cert pos from res 3213		
	(\$1,017,875) Decr benefits CSEA 821 4% one-time		
	(\$140,111) Decrease benefits CSEA 885 4% one-time		
	(\$42,609) Decrease benefits CSEA 885 Stipend		
	(\$12,592) Decrease benefits SUSU 4% one-time		
	(\$44,571) Decrease benefits confidential (22-23) 4% salary sch retro		
	(\$3,734) Decr unrepresented (22-23) 4% salary sch retro		
	(\$28,954) Decr benefits CSEA 318 one-time		
	\$1,051,667 Incr class benes fr res 3213		
	\$1,433,176 Incr H&W for all positions from res 3213		
	(\$684,668) Decr benes MH Clinicians to res 3010		
	(\$158,600) Dec H&W MH Clinicians to res 3010		
	\$279,024 Incr benes 4 new purchasing positions		
	\$85,406 Incr H&W 4 new purchasing positions		
	\$128,527 Incr benes 4 new business positions		
	\$103,144 Incr H&W 4 new business positions		
	(\$866,898) Dec benes Teacher subs to res 7435		
	(\$7,000,000) Decr H&W to res 6762		

Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (2,201,804)	\$ (3,951,795)	\$ -
Total Change from Prior Period		\$ (2,201,804)	\$ (3,951,795)	\$ -
Adjusted Budget Amount	\$ 16,153,599	\$ 13,951,795	\$ 10,000,000	\$ 10,000,000

Please describe reason(s) for changes:

	(\$2,201,804) Decr mat & suppl	(\$3,951,795) Decr mat & suppl	N/A

Object 5XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (5,052,027)	\$ (2,628,257)	\$ (1,000,000)
Total Change from Prior Period		\$ (5,052,027)	\$ (2,628,257)	\$ (1,000,000)
Adjusted Budget Amount	\$ 42,680,284	\$ 37,628,257	\$ 35,000,000	\$ 34,000,000

Please describe reason(s) for changes:

	(\$5,052,027) Decr contract servs/prof servs	(\$2,414,989) Decr contract servs/prof servs	(\$1,000,000) Decr contract servs/prof servs
		(\$213,268) Decr prof servs Suppl Concentration c/o	

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (995,817)	\$ (2,518,648)	\$
Total Change from Prior Period		\$ (995,817)	\$ (2,518,648)	\$ -
Adjusted Budget Amount	\$ 3,514,465	\$ 2,518,648	\$ -	\$ -

Please describe reason(s) for changes:

	(\$995,817) Decr cap equip	(\$2,518,648) Decr cap equip/architect Suppl Concentration N/A	

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 8,275	\$ 30,612	\$ 27,928
Total Change from Prior Period		\$ 8,275	\$ 30,612	\$ 27,928
Adjusted Budget Amount	\$ 1,047,653	\$ 1,055,928	\$ 1,086,540	\$ 1,114,468

Please describe reason(s) for changes:

	\$8,275 Incr County LCFF transfer	\$30,612 Incr County LCFF transfer	\$27,928 Incr County LCFF transfer

	Estimated Actuals Totals	Budget (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27
<u>Direct Support/Indirect Costs - Objects 7300-7399</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (6,694,639)	\$ 2,003,863	\$
Total Change from Prior Period		\$ (6,694,639)	\$ 2,003,863	\$ -
Adjusted Budget Amount	\$ (8,780,061)	\$ (15,474,700)	\$ (13,470,837)	\$ (13,470,837)
Please describe reason(s) for changes:				
		(\$6,694,639) Incr indirect cost to 4.96%	\$2,003,863 Decr indirect cost	
<u>Other Financing Uses - Objects 7610-7699</u>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (463,731)	\$	\$
Total Change from Prior Period		\$ (463,731)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,463,731	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Please describe reason(s) for changes:				
		(\$463,731) Decr transfer to Fund 11	N/A	N/A
Total Expenditures & Other Financing Uses	\$ 408,662,242	\$ 393,653,266	\$ 381,746,103	\$ 385,735,369
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ 18,154,441	\$ (6,203,544)	\$ 6,200,313	\$ 4,265,023

2024-25 Budget
Stockton Unified School District
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2023-24 Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		30252.41 ADA	29212.78 ADA	28647.57 ADA
Estimated P-2 ADA:		28597.03 ADA	28075.18 ADA	27563.46 ADA
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (59,660,105)	\$ (55,705,613)	\$
Total Change from Prior Period		\$ (59,660,105)	\$ (55,705,613)	\$ -
Adjusted Budget Amount	\$ 161,577,240	\$ 101,917,135	\$ 46,211,522	\$ 46,211,522
Please describe reason(s) for changes:		\$21,735,950 Incr res 3010 c/o	(\$21,735,950) Decr res 3010 c/o	N/A
		\$933,013 Incr res 3182 c/o	(\$933,013) Decr res 3182 c/o	
		\$18,000,000 Incr res 3213	(\$18,000,000) Decr res 3213	
		(\$103,000,000) Decr res 3213	(\$13,145,081) Decr res 3214	
		(\$15,644,787) Decr res 3214	(\$29,298) Decr res 3315 c/o	
		\$13,145,081 Incr res 3214	(\$369,697) Decr res 3327 c/o	
		\$763,185 Incr res 3216-3219 Adjust over exps	(\$2,532) Decr res 3345 c/o	
		(\$67,190) Decr res 3308	(\$11,696) Decr res 3386 c/o	
		(\$2,604,681) Decr res 4124	(\$1,333) Decr res 3395 c/o	
		(\$499,259) Decr res 4129	(\$260,828) Decr res 4127 c/o	
		\$29,298 Incr res 3315 c/o	(\$219,483) Decr res 4201 c/o	
		\$369,697 Incr res 3327 c/o	(\$954,420) Decr res 4203 c/o	
		\$2,532 Incr res 3345 c/o	(\$42,282) Decr res 4510 c/o	
		\$11,696 Incr res 3386 c/o		

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
	\$1,333 Incr res 3395 c/o		
	\$260,828 Incr res 4127 c/o		
	\$219,483 Incr res 4201 c/o		
	\$954,420 Incr res 4203 c/o		
	\$42,282 Incr res 4510 c/o		
	\$5,687,014 Incr other restrict. resources		

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (34,224,313)	\$ (4,108,815)	\$
Total Change from Prior Period		\$ (34,224,313)	\$ (4,108,815)	\$ -
Adjusted Budget Amount	<u>\$ 152,371,348</u>	<u>\$ 118,147,035</u>	<u>\$ 114,038,220</u>	<u>\$ 114,038,220</u>
Please describe reason(s) for changes:		\$15,000 Incr res 6271	(\$15,000) Decr res 6271 c/o	N/A
		\$81,000 Incr res 6385	(\$81,000) Decr res 6385 c/o	
		(\$413,701) Decr res 6536	(\$384,901) Decr res 6387 Round 8 c/o	
		(\$255,417) Decr res 6537	(\$2,352,672) Decr res 6387 Round 9 c/o	
		\$384,901 Incr res 6387 Round 8	(\$265,121) Decr res 6388 c/o	
		\$2,352,672 Incr res 6387 Round 9	(\$65,816) Decr res 6515 SpEd Infant c/o	
		\$265,121 Incr res 6388	(\$35,257) Decr res 7220 c/o	
		\$65,816 Incr res 6515	(\$909,048) Decr res 7810	
		\$35,257 Incr res 7220		
		\$5,754,622 Incr res 7399		
		(\$1,172,576) Decr res 6387 Round 7		
		(\$1,473,661) Decr res 6387 Round 8		
		(\$180,000) Decr res 6331		
		(\$4,076,419) Decr res 6010 c/o		
		(\$2,831,403) Decr res 7810 ELBG		
		(\$10,238,133) Decr res 7435		
		(\$4,913,955) Decr res 7422		
		(\$961,023) Decr res 7028 ChildNutr Kitchen Infrastruct		
		(\$230,833) Decr res 7029 ChildNutr Food Serv Staff		
		(\$2,541,199) Decr res 7032 Kitchen Infra & Training		
		(\$8,955,872) Decr res 6762		
		(\$2,301,848) Decr res 7399		
		(2,632,662) Decr other restricted resources		
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (3,448,896)	\$ (1,080,040)	\$
Total Change from Prior Period		\$ (3,448,896)	\$ (1,080,040)	\$ -
Adjusted Budget Amount	<u>\$ 14,768,863</u>	<u>\$ 11,319,967</u>	<u>\$ 10,239,927</u>	<u>\$ 10,239,927</u>
Please describe reason(s) for changes:		\$1,080,040 Incr res 9010	(\$1,080,040) Decr res 9010 CA Air	N/A
		\$34,218 Incr res 9010		

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
Transfers In/Sources (8900-8979):				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (2,541,199)	\$ _____	\$ _____
Total Change from Prior Period		\$ (2,541,199)	\$ -	\$ -
Adjusted Budget Amount	\$ 2,541,199	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		(\$2,541,199) Decr Transfers in	N/A	N/A
Contributions (8980-8999):				
Incr.(Decr.) for Sp. Ed. :		\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ -	\$ -	\$ -
Other One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 22,111,325	\$ 592,352	\$ 1,771,115
Total Change from Prior Period		\$ 22,111,325	\$ 592,352	\$ 1,771,115
Adjusted Budget Amount	\$ 82,971,647	\$ 105,082,972	\$ 105,675,324	\$ 107,446,439
Please describe reason(s) for changes:		\$19,769,402 Incr SpEd contribution	\$1,516,570 Incr SpEd contribution (step & column)	\$1,539,318 Incr SpEd contribution (step & column)
		\$2,169,933 Incr RRM contribution	(\$924,218) Decr RRM contribution	\$231,797 Incr RRM contribution
		\$171,990 Incr ROTC contribution		
TOTAL Other Financing Sources (8910-8999):				
Total Change from Prior Period		\$ 19,570,126	\$ 592,352	\$ 1,771,115
Adjusted Budget Amount	\$ 85,512,846	\$ 105,082,972	\$ 105,675,324	\$ 107,446,439
Total Revenues & Other Financing Sources	\$ 414,230,297	\$ 336,467,109	\$ 276,164,993	\$ 277,936,108

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES:				
Object 1XXX:	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:	%	\$ -	1.5 %	\$ 1,265,850
Settlement included in:	%	\$	%	\$
Other:				
Growth Positions:	FTE	\$	48 FTE	\$ 2,925,264
One time \$ included in:		\$		\$
Plus(Minus) Other \$ changes:		\$ 12,400,648		\$ (12,468,950)
Total Change from Prior Period		\$ 12,400,648		\$ (8,277,836)
Adjusted Budget Amount	<u>\$ 71,989,357</u>	<u>\$ 84,390,005</u>	<u>\$ 76,112,169</u>	<u>\$ 77,253,852</u>

Please describe reason(s) for changes:

Step & Column	Step & Column	Step & Column
8% incr on salary schedule on all cert staff included	(\$1,117,400) Decr cert addl comp res 3010	
\$975,000 Incr cert addl comp res 7399	(\$5,851,550) Decr cert addl comp res 3213	
\$3,917,219 Incr 38 counselors, 1 PBIS & 1 STEM Coord	(\$5,500,000) Decr cert addl comp res 3214	
.45 Instruct Coach to res 3010	\$2,925,264 Incr 48 Intvn Teachers mv to res 7435	
\$59,943 Incr Community Assists 1.375 FTE		
\$172,846 Incr 1 new Admin positions res 4127		
\$2,883,612 Incr 32.5 Counselors fr GF to res 7435		
\$836,879 Incr 8 Counselors fr res 7425 to res 7435		
\$131,423 Incr 1 Librarian res 7435		
\$400,393 Incr 4 Plus Peer Res Teachers res 4127		
\$2,245,850 Incr Teacher Subs res 7435		
\$3,115,708 Incr 38 cert SpEd positions res 6500		

	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Object 2XXX:						
Step included in:	%	\$ -	1.5 %	\$ 941,938	1.5 %	\$ 800,793
Settlement included in:	%	\$	%	\$	%	\$
Other:						
Growth Positions:	-3.01 FTE	\$ 1,593,670	FTE	\$	FTE	\$
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ 8,247,638		\$ (10,351,600)		\$
Total Change from Prior Period		\$ 9,841,308		\$ (9,409,662)		\$ 800,793
Adjusted Budget Amount	<u>\$ 52,954,565</u>	<u>\$ 62,795,873</u>	<u>\$ 53,386,211</u>	<u>\$ 54,187,004</u>		

Please describe reason(s) for changes:

Step & Column	Step & Column	Step & Column
8% incr on salary schedule included for all classified	(\$19,600) Decr class addl comp res 3010	

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
	\$875,000 Incr class addl comp res 7399	(\$6,332,000) Decr class addl comp res 3213	
	\$44,499 Incr 1 Comm Assist from res 7425 to 7435	(\$4,000,000) Decr class addl comp res 3214	
	\$457,904 Incr 6 Translators from res 7426 to 7435		
	\$199,552 Incr 3 Healthy Start Coord to res 4127		
	(\$4,013,159) Decr 80.56 class positions fr res 3213 to GF		
	\$774,725 Incr 11 pos from res 3213 to res 8150		
	(\$774,725) Decr 11 pos fr res 3213 to res 8150		
	(\$758,499) Decr 32 pos fr res 3213 to Fund 13 FS		
	\$1,808,900 Incr 15.5 MH Clinicians to res 3010		
	\$197,258 Incr 1.5 Inst Assist, 3.5 Community Assist res 3010		
	\$283,003 Incr 7 Library Media Assist res 7435		
	\$1,242,409 Incr 28.3 Bilingual Assit res 7435		
	\$2,131,803 Incr 43.75 class SpEd positions res 6500		

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ -	%	\$ 661,710
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ -	%	\$ 345,377
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ (6,236,868)
Total \$ Change in Statutory:		\$ -		\$ (5,229,781)
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ 7,000,000	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ 2,927,308	%	\$ -
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ 9,927,308		\$ -
Changes in Other Benefits:	%	\$ 19,460,025	%	\$ -
Total \$ Change in Benefits:		\$ 29,387,333		\$ (5,229,781)
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ 29,387,333		\$ (5,229,781)
Adjusted Budget Amount	\$ 82,507,883	\$ 111,895,216	\$ 106,665,436	\$ 107,460,268

Please describe reason(s) for changes:

26.68% to 27.05% PERS	27.05% to 27.60% PERS	27.60% to 28.00% PERS
Includes increase of 8% statutory benefits	(\$272,056) Decr benes cert & class res 3010	
\$568,827 Incr benes res 7399	(\$3,830,969) Decr benes cert & class res 3213	
\$17,177 Incr benes Comm Assist res 7435	(\$3,077,874) Decr benes cert & class res 3214	
\$474,065 Incr benes Translators res 7435	\$543,977 Incr benes Interv Teachers res 7435	
\$140,455 Incr H&W Translators res 7435		
\$46,300 Incr benes 1 new Admin res 4127		
\$25,786 Incr H&W 1 new Admin res 4127		
\$177,780 Incr benes 3 Healthy Start Coord to 4127		
\$47,860 Incr H&W 3 Healthy Start Coord to 4127		
\$1,050,698 Incr benes 32.5 Counselors to res 7435		
\$431,564 Incr H&W 32.5 Counselors to res 7435		
\$236,989 Incr benes Counselors fr 7425 to 7435		
\$152,977 Incr H&W Counselors fr 7425 to 7435		
(\$1,051,667) Decr class benes fr res 3213		
(\$1,433,176) Decr H&W for all positions from res 3213		
\$293,234 Incr benes pos from res 3213 to res 8150		

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
	\$283,860 Incr H&W pos fr res 3213 to res 8150		
	(\$293,234) Decr benes fr res 3213 to 8150		
	\$866,898 incr ben teacher subs to res 7435		
	(\$287,092) Decr benes pos fr res 3213 to Fund 13 FS		
	(231,804) Decr H&W pos fr res 3213 to Fund 13 FS		
	\$684,668 Incr benes MH Clinicians to res 3010		
	\$158,600 Incr H&W MH Clinicians to res 3010		
	\$1,104,123 incr ben on cert & class moved to res 3010		
	\$758,996 incr H&W on cert & class moved to res 3010		
	\$11,725 incr ben librarian to res 7435		
	\$23,256 incr H&W librarian to res 7435		
	\$120,270 inc ben library media assist		
	\$92,647 inc H&W library media assists		
	\$514,078 incr ben bilingual assist		
	\$526,486 incr H&W bilingual assists		
	\$108,143 incr ben 4 Plus Peer res teachers		
	\$100,616 inc H&W 4 Plus Peer res teachers		
	\$1,849,185 Incr SpEd H&W on class and cert		
	\$7,000,000 Incr H&W res 6762		
	\$1,709,468 Incr SpEd benes on class and cert		

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 4XXX:				
% Increase(Decrease) included in:		%	%	%
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (25,396,214)	\$ (15,221,197)	\$
Total Change from Prior Period		\$ (25,396,214)	\$ (15,221,197)	\$ -
Adjusted Budget Amount	\$ 74,290,140	\$ 48,893,926	\$ 33,672,729	\$ 33,672,729

Please describe reason(s) for changes:

4,493,924.00	Increase mat & supp RS 3010	(\$10,451,983) Decr mat & suppl res 3010	N/A
926,088.00	Increase mat & supp RS 3182	(\$888,922) Decr mat & suppl res 3182	
(39,265,550.00)	Decrease mat & supp RS 3213	(\$1,134,871) Decr mat & suppl res 3213	
(4.00)	Decrease mat & supp RS 3308	(\$27,913) Decr mat & suppl res 3315	
172,309.00	Increase mat & supp RS 3310	(\$274,655) Decr mat & suppl res 3327	
(2,210.00)	Decrease mat & supp RS 3312	(\$2,532) Decr mat & suppl res 3345	
(86,447.00)	Decrease mat & supp RS 3315	(\$11,143) Decr mat & suppl res 3386	
55,827.00	Increase mat & supp RS 3318	(\$1,333) Decr mat & suppl res 3395	
102,379.00	Increase mat & supp RS 3327	(\$248,502) Decr mat & suppl res 4127	
\$2,259,043	Increase mat & supp RS 7399	(\$209,111) Decr mat & suppl res 4201	
\$1,485,300	Increase mat & Supp RS 4203	(\$909,317) Decr mat & suppl res 4203	
\$1,268,925	Increase mat & supp RS 6053	(\$40,284) Decr mat & suppl res 4510	
\$3,788,032	Increase mat & supp RS 6266	(\$909,048) Decr mat & suppl res 7810	
(593,830.00)	Decrease mat & supp other restrictec	(111,583) Decr mat & suppl res 9010	

Object 5XXX:				
% Increase(Decrease) included in:		%	%	%
Flat \$ Increase(Decrease) included in:		\$ (7,220,797)	\$	\$
One time \$ included in:		\$	\$ (9,481,745)	\$
Total Change from Prior Period		\$ (7,220,797)	\$ (9,481,745)	\$ -
Adjusted Budget Amount	\$ 58,182,756	\$ 50,961,959	\$ 41,480,214	\$ 41,480,214

Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27	
	3,592,431.00	Incr contr servs res RS 3010	(\$8,702,631) Decr contr servs res 3010	N/A
	997,286.00	Incr contr servs res RS 3182	(\$77,572) Decr contr servs res 3327	
	(8,317,886.00)	Decr contr servs res RS 3213	(\$701,542) Decr contr servs res 9010	
	(7,742,534.00)	Decr contr servs res RS 3214		
	(18,653.00)	Decr contr servs res RS 3312		
	9,987.00	Incr contr servs res RS 3315		
	66,472.00	Incr contr servs res RS 3327		
	4,375,957.00	Increase contr servs RS 6010		
	(183,857)	Decrease contr servs other rest res		

Please describe reason(s) for changes:

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (25,745,885)	\$ (421,088)	\$
Total Change from Prior Period		\$ (25,745,885)	\$ (421,088)	\$ -
Adjusted Budget Amount	\$ 28,045,211	\$ 2,299,326	\$ 1,878,238	\$ 1,878,238

Please describe reason(s) for changes:

(\$13,480,404) Decr res 2600 c/o	(\$152,323) Decr Equip non cap res 3010	N/A
(\$9,414,500) Decr res 3213	(\$268,765) Decr Land Imprv res 9010	
(\$299,775) Decr res 3214		
(\$399,901) Decr res 7032		
(\$729,930) Decr res 9010		
(\$311,410) Decr res 6387 round 7		
98,022 Incr res 3010		
(1,207,987) decr other rest res		

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 61,149	\$ 61,149	\$ 61,149	\$ 61,149

Please describe reason(s) for changes:

N/A	N/A	N/A

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 5,695,528	\$ (2,003,863)	\$
Total Change from Prior Period		\$ 5,695,528	\$ (2,003,863)	\$ -
Adjusted Budget Amount	\$ 7,663,439	\$ 13,358,967	\$ 11,355,104	\$ 11,355,104

Please describe reason(s) for changes:

819,267.00	Incr indirect RS 2600	(\$1,019,957) Deccr indirect res 3010	N/A
1,423,327.00	Incr indirect RS 3010	(\$44,091) Deccr indirect res 3182	
121,032.00	Incr indirect RS 3182	(\$850,610) Deccr indirect res 3213	
(1,837,723.00)	Deccr indirect RS 3213	(\$1,384) Deccr indirect res 3315	
(7.00)	Deccr indirect RS 3308	(\$17,470) Deccr indirect res 3327	
165,946.00	Incr indirect RS 3310	(\$553) Deccr indirect res 3386	
32,659.00	Incr indirect RS 3312	(\$12,326) Deccr indirect res 4127	
40.00	Incr indirect RS 3315	(\$10,372) Deccr indirect res 4201	
2,769.00	Incr indirect RS 3318	(\$45,102) Deccr indirect res 4203	
24,116.00	Incr indirect RS 3327	(\$1,998) Deccr indirect res 4510	
2,730,183.00	Incr indirect RS 6500		
439,157.00	Incr indirect RS6762		
458,704.00	Incr indirect RS 7435		
1,316,058.00	Incr indirect other rest. res		

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -

Please describe reason(s) for changes:

N/A	N/A	N/A

Total Expenditures & Other Financing Uses	\$ 375,694,500	\$ 374,656,421	\$ 324,611,250	\$ 327,348,557
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Please attach additional sheets as necessary.

	Estimated Actuals Totals	Budget (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26	Projected (Restricted Only) 2026-27
Net Increase (Decrease) in Fund Balance	\$ 38,535,797	\$ (38,189,312)	\$ (48,446,257)	\$ (49,412,449)

Certificated	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	23.7000%	23.7000%	23.7000%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step/Column %		1.5%	1.5%
Cost of Step/Column Related to 1%		\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Classified	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	37.8500%	38.4000%	38.8000%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step%		1.5%	1.5%
Cost of Step Related to 1%		\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Enter information in the highlighted fields only

2024-25 Budget
 Stockton Unified School District
 District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2024-25		2025-26		2026-27	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 192,014,964	\$ 189,265,464	185,811,419	151,076,151	192,011,732	102,629,894
ENDING FUND BALANCE	\$ 185,811,419	\$ 151,076,151	\$ 192,011,732	\$ 102,629,894	\$ 196,276,755	\$ 53,217,445
COMPONENTS OF ENDING FUND BALANCE:						
Nonspendable Amounts	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 70,000	\$	\$ 70,000	\$	\$ 70,000	\$
Stores	9712 1,200,000	\$	\$ 1,200,000	\$	\$ 1,200,000	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
All Others	9719	\$	\$	\$	\$	\$
Restricted Balances	9740	\$ 151,076,151	\$	\$ 102,629,894	\$	\$ 53,217,445
Committed Balances						
Stabilization Agreements	9750 -	\$	\$	\$	\$	\$
Other Commitments	9760 56,245,202	\$	\$ 56,245,202	\$	\$ 56,245,202	\$
Assigned Amounts						
Describe Other Assignments below:						
Assigned for CSESAP 7415	9780 600,000	\$	\$ 600,000	\$	\$ 600,000	\$
Assigned for ADA Decrease	9780 18,000,000	\$	\$ 19,000,000	\$	\$ 20,000,000	\$
Assigned to Certificate of Participation	9780 4,000,000	\$	\$ 4,000,000	\$	\$ 4,000,000	\$
Assigned for Lottery	9780 8,986,278	\$	\$ 8,986,278	\$	\$ 8,986,278	\$
Assigned for Safety	9780 25,000,000	\$	\$ 28,000,000	\$	\$ 30,000,000	\$
Assigned for Facilities	9780 25,000,000	\$	\$ 28,000,000	\$	\$ 30,000,000	\$
Assigned for Health & Welfare ALL Funds	9780 20,039,213		20,039,213		20,039,213	
Total Other Assignments	9780 101,625,491	\$ -	\$ 108,625,491	\$ -	\$ 113,625,491	\$ -
Reserve for Economic Uncertainties 3%	9789 23,049,291	\$	\$ 21,190,721	\$	\$ 21,392,518	\$
Unassigned/Unappropriated	9790 3,621,436	\$ -	\$ 4,680,318	\$ -	\$ 3,743,544	\$ -
Special Reserve Fund - Non/Capital Outlay (17)						
Designated for Economic Uncertainties	9789 38,415,484.35		\$ 35,317,868		\$ 35,654,196	
Unassigned/Unappropriated	9790		\$		\$	

Please attach additional sheets as necessary.

Prepared By:

Willie Gutierrez _____

Chief Business Official Signature or DSSD Superintendent Signature:

Stockton Unified School District
MYP Interactive Scenario
General Fund Multi-Year Projection (Revised) - Interactive

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	463,733,375		463,733,375	462,527,158		462,527,158	466,688,579		466,688,579	466,688,579		466,688,579
Federal Revenue	-	101,917,135	101,917,135	-	46,211,522	46,211,522	-	46,211,522	46,211,522	-	46,211,522	46,211,522
State Revenue	11,831,852	118,147,035	129,978,887	11,831,852	114,038,220	125,870,072	11,831,852	114,038,220	125,870,072	11,831,852	114,038,220	125,870,072
Local Revenue	16,165,113	11,319,967	27,485,080	16,165,113	10,239,927	26,405,040	16,165,113	10,239,927	26,405,040	16,165,113	10,239,927	26,405,040
Total Revenues	491,730,340	231,384,137	723,114,477	490,524,123	170,489,669	661,013,792	494,685,544	170,489,669	665,175,213	494,685,544	170,489,669	665,175,213
EXPENDITURES												
Certificated Salaries	165,412,870	84,390,005	249,802,875	161,052,812	76,112,169	237,164,981	163,681,710	77,253,852	240,935,562	166,955,344	78,798,929	245,754,273
Classified Salaries	65,796,546	62,795,873	128,592,419	66,827,110	53,386,211	120,213,321	67,866,075	54,187,004	122,053,079	69,223,397	55,270,744	124,494,141
Benefits	121,763,922	111,895,216	233,659,139	120,250,478	106,665,436	226,915,914	121,543,954	107,460,268	229,004,221	123,677,127	108,910,191	232,587,317
Books and Supplies	13,951,795	48,893,926	62,845,721	10,000,000	33,672,729	43,672,729	10,000,000	33,672,729	43,672,729	10,000,000	33,672,729	43,672,729
Other Services & Oper. Exp	37,628,257	50,961,959	88,590,216	35,000,000	41,480,214	76,480,214	34,000,000	41,480,214	75,480,214	34,000,000	41,480,214	75,480,214
Capital Outlay	2,518,648	2,299,326	4,817,974	-	1,878,238	1,878,238	-	1,878,238	1,878,238	-	1,878,238	1,878,238
Other Outgo	1,055,928	61,149	1,117,077	1,086,540	61,149	1,147,689	1,114,468	61,149	1,175,617	1,114,468	61,149	1,175,617
Transfer of Indirect Costs	(15,474,700)	13,358,967	(2,115,733)	(13,470,837)	11,355,104	(2,115,733)	(13,470,837)	11,355,104	(2,115,733)	(13,470,837)	11,355,104	(2,115,733)
<i>Current Year Other Changes not in MYP</i>			-			-			-			-
<i>1st Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>Certificated On-going increase of 0.00%</i>			-			-			-			-
<i>Cert One-Time increase of 0.00%</i>			-			-			-			-
<i>Class On-going increase of 0.00%</i>			-			-			-			-
<i>Class One-Time increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Certificated On-going increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Cert One-Time increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Class On-going increase of 0.00%</i>			-			-			-			-
<i>1st Sub Yr Class One-Time increase of 0.00%</i>			-			-			-			-
Total Expenditures	392,653,266	374,656,421	767,309,687	380,746,103	324,611,250	705,357,352	384,735,369	327,348,557	712,083,926	391,499,498	331,427,298	722,926,795
Excess / (Deficiency)	99,077,075	(143,272,284)	(44,195,210)	109,778,021	(154,121,581)	(44,343,560)	109,950,175	(156,858,888)	(46,908,713)	103,186,047	(160,937,629)	(57,751,582)
OTHER SOURCES/USES												
Transfers In	802,353	-	802,353	3,097,616	-	3,097,616	2,761,287	-	2,761,287	2,761,287	-	2,761,287
Transfers Out	(1,000,000)	-	(1,000,000)	(1,000,000)	-	(1,000,000)	(1,000,000)	-	(1,000,000)	(1,000,000)	-	(1,000,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(105,082,972)	105,082,972	-	(105,675,324)	105,675,324	-	(107,446,439)	107,446,439	-	(107,446,439)	107,446,439	-
Total Financing Sources/Uses	(105,280,619)	105,082,972	(197,647)	(103,577,708)	105,675,324	2,097,616	(105,685,152)	107,446,439	1,761,287	(105,685,152)	107,446,439	1,761,287
Net Increase (Decrease)	(6,203,544)	(38,189,312)	(44,392,857)	6,200,313	(48,446,257)	(42,245,944)	4,265,023	(49,412,449)	(45,147,426)	(2,499,105)	(53,491,190)	(55,990,295)
FUND BALANCE, RESERVES												
Beginning Balance	192,014,964	189,265,464	381,280,427	185,811,419	151,076,151	336,887,571	192,011,732	102,629,894	294,641,627	196,276,755	53,217,445	249,494,200
Ending Balance	185,811,419	151,076,151	336,887,571	192,011,732	102,629,894	294,641,627	196,276,755	53,217,445	249,494,200	193,777,650	(273,745)	193,503,905
Nonspendable	1,270,000		1,270,000	1,270,000		1,270,000	1,270,000		1,270,000	1,270,000		1,270,000
Restricted		151,076,151	151,076,151		102,629,894	102,629,894		53,217,445	53,217,445		(273,745)	(273,745)
Committed	56,245,202	-	56,245,202	56,245,202	-	56,245,202	56,245,202	-	56,245,202			
Other Assignments	101,625,491	-	101,625,491	108,625,491	-	108,625,491	113,625,491	-	113,625,491			
Unassigned - REU	23,049,291	-	23,049,291	21,190,721	-	21,190,721	21,392,518	-	21,392,518	21,717,804	-	21,717,804
Unassigned/Unappropriated	3,621,436	-	3,621,436	4,680,318	-	4,680,318	3,743,544	-	3,743,544	170,789,846	-	170,789,846
Total - Fund Balance	185,811,419	151,076,151	336,887,571	192,011,732	102,629,894	294,641,627	196,276,755	53,217,445	249,494,200	193,777,650	(273,745)	193,503,905

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties 38,415,484

35,317,868

35,654,196

Reserve Percentage 8.48% 8.67% 8.54% 26.63%