

# 2024-2025 ADOPTED BUDGET



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June 4, 2024

# COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

## 2022-23 ADOPTED BUDGET

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SECTION I.  
NARRATIVE

# Cotati-Rohnert Park Unified School District

## 2024-25 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 4, 2024

Adoption – June 18, 2024

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2024-25 through 2026-27 specific to the Cotati-Rohnert Park Unified School District.

### **Governor's Revised State Budget Proposal "May Revision"**

Governor Newsom released his proposed revised state budget on May 10<sup>th</sup> for the upcoming 2024-25 fiscal year and released additional information on May 14<sup>th</sup>. The California Department of Finance (DOF) projected a \$37.9 billion deficit in January. Fortunately, the State implemented early actions to shrink the budget shortfall by \$17.3 billion; otherwise, the budget problem would have been worse. However, due to lower-than-expected revenues in the last few months, the budget shortfall increased by \$7.0 billion from January resulting in a \$27.6 billion deficit. Further, Proposition 98 funding has decreased from January amounts as follows:

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

The Governor is maintaining his position of protecting K-14 education from on-going reductions (i.e. mid-year reductions, eliminating programs, etc.) by proposing the following actions:

- Continue to utilize a change in accrual and accounting method referred to as the "Proposition 98 Funding Maneuver".
  - Accrue the net \$8.8 billion (up from \$8.0 billion in January) budget impact of providing funds to education in 2022-23 above the constitutional minimum guarantee. Annual supplemental payments will go to education from non-Proposition 98 general fund resources of approximately \$1.8 billion starting in 2025-26.
  - While this action prevents additional reductions in education funding relating to the decrease in the 22-23 minimum guarantee from when the 2023-24 state budget was enacted last June, it reduces the calculation of the Proposition 98 minimum guarantee going forward since the maneuver does not recognize the \$8.8 billion shortfall.
    - The estimated impact on education funding is approximately \$12-14 billion for 2023-24 and 2024-25, and further negatively impacts total funding for education funding in subsequent years.

- Increase the utilization of funds from the Proposition 98 Rainy Day Fund.
  - Withdrawing \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25.
  - The funds in the Proposition 98 Rainy Day Fund would then be expected to be depleted by the end of the 2024-25 fiscal year.

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

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

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

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

**Local Control Funding Formula Factors**

The statutory cost-of-living adjustment (COLA) for 2024-25 is 1.07%, which is being funded from one-time funds. Illustrated below is a comparison of projected statutory COLAs for the current year, budget year, and two subsequent years:

Description	23-24	24-25	25-26	26-27
<b>LCFF COLAs (23-24 Adopted Budget)</b>	8.22%	3.94%	3.29%	3.19%
<b>LCFF COLAs (23-24 First Interim)</b>	8.22%	3.94%	3.29%	3.19%
<b>LCFF COLAs (23-24 Second Interim)</b>	8.22%	0.76%	2.73%	3.11%
<b>LCFF COLAs (24-25 Adopted Budget)</b>	8.22%	1.07%	2.93%	3.08%

## **Other Proposed Governor’s May Revision Components**

Illustrated below is a summary of other proposals in the Governor’s May Revision.

- Maintains the Attendance Recovery Program from the Governor’s January Budget that would enable LEAs to recover average daily attendance lost to student absences by providing additional instructional time to offset student absences and further address learning loss. However, the Governor proposes to delay the program implementation to 2025-26 instead of 2024-25.
- Maintains the revisions to the J-13A (school closure / material loss of attendance) Program Attendance Recovery Program by requiring LEAs amend its independent study plan to provide for the continuity of instruction within five calendar days (currently 10 days) of the first day of closure or material loss of attendance.
  - LEAs would also have the authority to accommodate temporarily reassigned students and allows for simultaneous enrollment in the temporarily assigned LEA and in their previous LEA.
- Apply the statutory COLA to the minimum per school site LCFF Equity Multiplier of \$50,000 and restrict funding to school sites that are open in the year that the funding is allocated, as well as exclude district office enrollment in the allocation.
- Limit requiring an LEA with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision to only eligible schools that also have an Identified Student Percentage of at least 40%.

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

## **Reserves**

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

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15

3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

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

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
  - The State must notify local educational agencies when the conditions are and are no longer applicable.
    - School districts were notified in March that the cap on local reserves will be applicable for the 2024-25 budget adoption.
  - Based on the May Revision, the fund balance falls below 3% in 2023-24, which would make the reserve cap not applicable for 2024-25.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Even though there is uncertainty regarding a cap on local reserves, the reserve requirement is not applicable to the district since its current projected reserve is far below the 10% threshold.

### **2024-25 Cotati-Rohnert Park Unified School District Primary Budget Components**

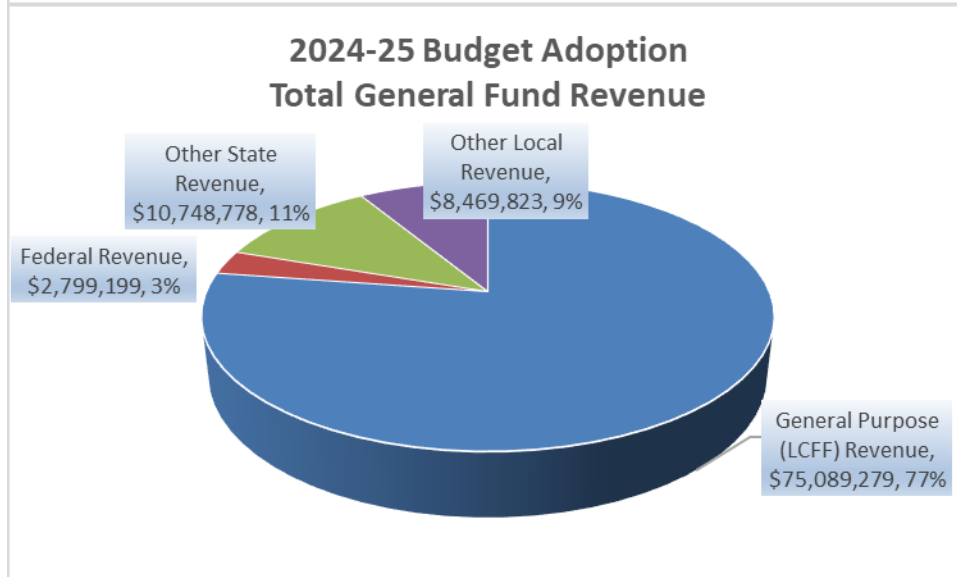
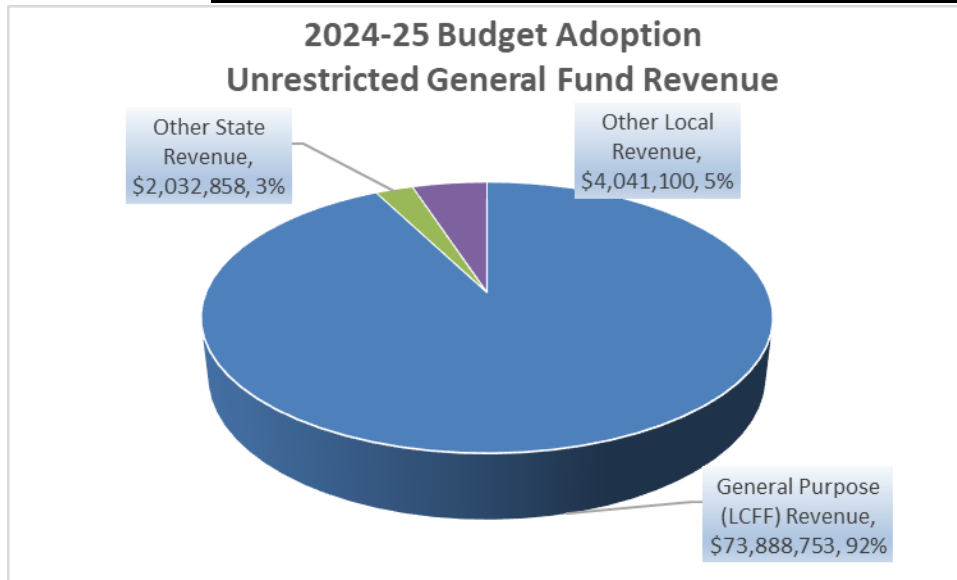
- ❖ Average Daily Attendance (ADA) is estimated at 5,783.77 (excludes COE ADA of 27.21).
  - The funded ADA will be based on the projected current year ADA of 5,810.98
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 49.30%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$3,077 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.

- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Revenue Components**

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$73,888,753	\$75,089,279
Federal Revenue	\$0	\$2,799,199
Other State Revenue	\$2,032,858	\$10,748,778
Other Local Revenue	\$4,041,100	\$8,469,823
<b>TOTAL</b>	<b>\$79,962,711</b>	<b>\$97,107,079</b>





### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is the District’s EPA funds budgeted for 2024-25. The amounts will be revised throughout the year based on information received from the State.

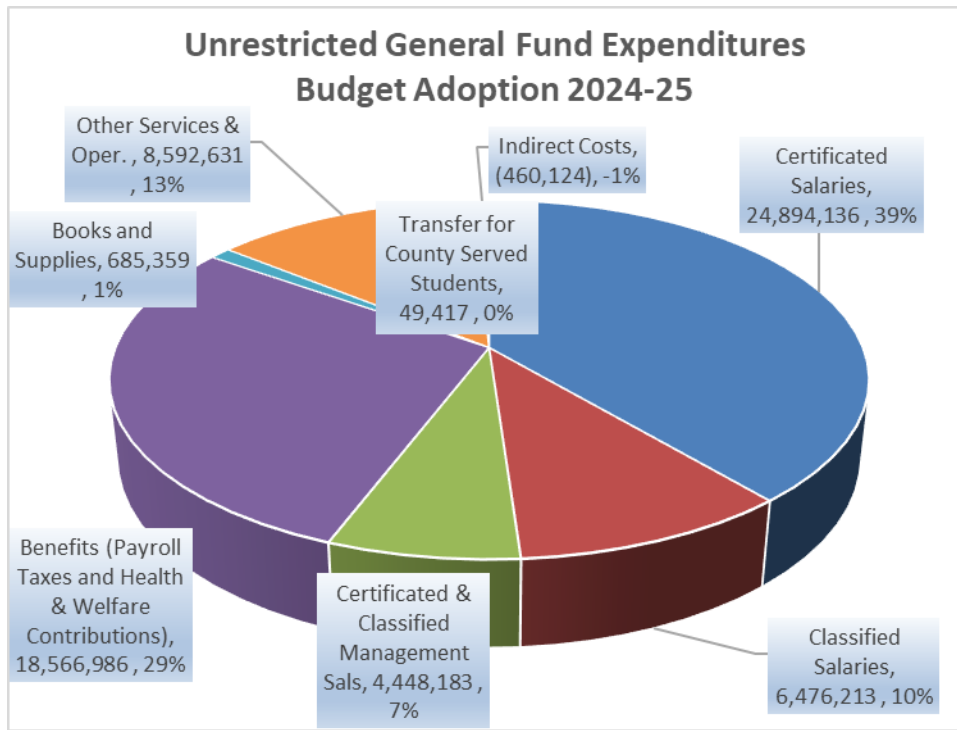
<b>Education Protection Account (EPA)</b>	
<b>Budget Adoption</b>	
<b>Fiscal Year Ending June 30, 2025</b>	
<b>EPA Revenues:</b>	
Estimated EPA Funds	\$ 10,058,493
<b>EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 8,247,370
Certificated Instructional Benefits	\$ 1,811,123
<b>Total</b>	<b><u>\$ 10,058,493</u></b>

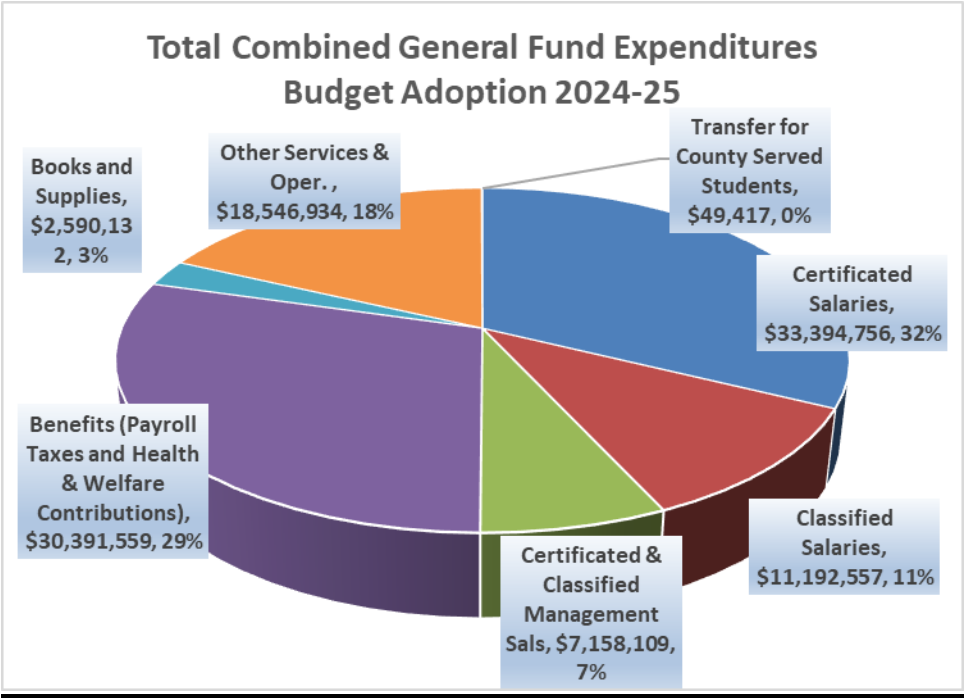
## Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 86% of the district's unrestricted budget, and approximately 79% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	24,894,136	\$33,394,756
Classified Salaries	6,476,213	\$11,192,557
Certificated & Classified Management Sals	4,448,183	\$7,158,109
Benefits (Payroll Taxes and Health & Welfare Contributions)	18,566,986	\$30,391,559
Books and Supplies	685,359	\$2,590,132
Other Services & Oper.	8,592,631	\$18,546,934
Transfer for County Served Students	49,417	\$49,417
Equipment > \$5,000	0	\$0
Indirect Costs	(460,124)	\$0
<b>TOTAL</b>	<b>63,252,801</b>	<b>\$103,323,464</b>

Following is a graphical representation of expenditures by percentage:





**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Ed IDEA	17,376,459
Routine Restricted Maintenance	1,996,389
Total Contributions	19,372,848

## Unrestricted General Fund Summary

The district's 2024-25 General Fund projects an operating deficit of -\$2.662 million resulting in an estimated ending fund balance of \$2.9 million. Illustrated below is a detail description of the fund balance components.

General Fund Components Description	2024-25 Adopted Budget		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash	\$ 12,391	\$ -	\$ 12,391
<b>Total - NONSPENDABLE</b>	<b>12,391</b>	<b>-</b>	<b>12,391</b>
<b>TOTAL - RESTRICTED</b>	<b>\$ -</b>	<b>\$ 7,904,965</b>	<b>\$ 7,904,965</b>
<b>UNASSIGNED</b>			
Economic Uncertainty Reserve (3% State)	3,069,704		3,069,704
Unappropriated	(152,606)		(152,606)
<b>TOTAL - UNASSIGNED</b>	<b>\$ 2,917,098</b>	<b>\$ -</b>	<b>\$ 2,917,098</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$ 2,929,489</b>	<b>\$ 7,904,965</b>	<b>\$ 10,834,453</b>

## Cash Flow

The district is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

## Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

All Funds of the Cotati - Rohnert Park Unified School District			
Fund Number and Description	Fund Balance July 1, 2024	Est. Current Year Activity	Fund Balance June 30, 2025
01 General Fund	\$16,050,838	(\$5,216,385)	\$10,834,453
13 Cafeteria	\$1,487,186	\$585,972	\$2,073,158
17 Special Reserve Fund	\$3,651,290	\$75,000	\$3,726,290
21 Building Funds	\$2,900,220	(\$908,966)	\$1,991,254
25 Capital Facilities Fund	\$5,104,659	\$548,020	\$5,652,679
40 Special Reserve for Capital Outlay	\$342,192	\$2,500	\$344,692

## **Multivear Projection**

### ***General Planning Factors:***

Illustrated below are the latest primary funding factors from the enacted state budget.

<b><i>Planning Factor</i></b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>Dept of Finance Statutory COLA</b>	8.22%	1.07%	2.93%	3.08%
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	26.68%	27.05%	27.60%	28.00%
<b>SUI Employer Rates</b>	0.05%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$177	\$177	\$177	\$177
<b>Lottery – Prop. 20 per ADA</b>	\$72	\$72	\$72	\$72
<b>Universal Transitional Kindergarten/ADA</b>	\$3,044	\$3,077	\$3,167	\$3,265
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$37.81	\$38.21	\$39.33	\$40.54
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$72.84	\$73.62	\$75.78	\$78.11
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$19.85	\$20.06	\$20.65	\$21.29
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$55.17	\$55.76	\$57.39	\$59.16
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

### ***Revenue Assumptions:***

Per enrollment trends, the district continues to anticipate growth in its enrollment mostly due to our newest mandated grade level - transitional kindergarten. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to increase from increased enrollment and future positive COLA assumptions. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The district is thankful that its parcel tax was renewed for another eight-year cycle beginning in July 1, 2025. State revenue is expected to decrease due to the reduction of various restricted program revenues.

### ***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1.5% each year. Classified step costs are expected to increase by 1.5% each year. Restricted certificated and classified expenditures are estimated to decrease after the budget year 2024-25 primarily due to balancing the budget and restricted program adjustments.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2025-26 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease for 2025-26 due to restricted program adjustments noted above and remain constant thereafter. Contributions to restricted programs are expected to increase in the out years of this budget cycle due to salary step and column movement and benefit increases for Special Education staff and increased other SpEd services that receive support from the unrestricted general fund.

***Estimated Ending Fund Balances:***

During 2025-26, the district estimates that the Unrestricted General Fund is projected to deficit spend by \$2.9 million resulting in an ending General Fund balance of approximately \$3.7 million.

During 2026-27, the district estimates that the Unrestricted General Fund is projected to deficit spend by \$2.9 million resulting in an ending General Fund balance of \$800 thousand.

***Conclusion:***

The multi-year projection supports that the district will be able to meet its financial obligations for the current and subsequent year, but is currently projecting that it may not be able to meet its financial obligations during the second subsequent year.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.





**CALIFORNIA COUNTY  
SUPERINTENDENTS**

# **The Common Message**

**May Revision**

**BASC**

Business and Administration  
Services Committee



## Writers and Contributors

Topics		
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Attendance Recovery and Instructional Continuity	Greg Medici, Sonoma	Peter Foggiato, San Joaquin
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Learning Recovery Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
Arts and Music Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
A-G Completion Improvement Grant	CDE	DOF
Expanded Learning Opportunity Program (ELOP)	Josh Schultz, Napa	Shannon Hansen, San Benito
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Reserves / Reserve Cap	Lisa Rico, Tuolumne	Karen Kimmel, LACOE
Proposition 98 Risk Factors	Scott Price, Riverside	Mike Simonson, San Diego
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# Sources

<b>Association of California School Administrators</b>
<b>Ball / Frost Group, LLC</b>
<b>California Association of School Business Officials</b>
<b>California Collaborative for Educational Excellence</b>
<b>California Department of Education</b>
<b>California Department of Finance</b>
<b>California Public Employees' Retirement System</b>
<b>California State Teachers' Retirement System</b>
<b>California State Board of Education</b>
<b>California School Boards Association</b>
<b>California School Information Services</b>
<b>Capitol Advisors</b>
<b>Fiscal Crisis and Management Assistance Team</b>
<b>K-12 High Speed Network</b>
<b>National Forest Counties and Schools Coalition</b>
<b>School Services of California</b>
<b>Small School Districts' Association</b>
<b>WestEd</b>

Sonoma County LEAs should read SCOE Biz Bulletin 24-19 dated May 16, 2024. Information included should be used in conjunction with the Common Message in preparation and submission of the LEA's 2024-25 Adopted Budget Report.

## Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Services Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), that can be used to provide guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in their county.

## Key Guidance Based on Governor's May Revision

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

Major funding provisions in the 2024-25 Governor's May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
  - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
  - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
  - Requiring schools to focus the use of unexpended Learning Recovery Emergency

Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.

- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor’s Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor’s Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining

enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

## Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

## Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

### Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.

- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

### **Instructional Continuity**

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a

plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

## Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revise** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

## Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG



needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

## **Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)**

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

## **A-G Completion Improvement Grant**

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

## **Expanded Learning Opportunities Program**

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

## **Planning Factors for 2024-25 and MYPs**

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27

<b>Cost of Living Adjustment (COLA)</b>			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
<b>Employer Benefit Rates</b>			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
<b>Lottery</b>			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.50 <sup>1</sup>	\$17.00 <sup>2</sup>	\$17.40 <sup>3</sup>
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio <sup>4</sup>	\$3,077	\$3,167	\$3,264
<b>Mandated Block Grant</b>			
<b>Districts</b>			
K-8 per ADA	\$38.21 <sup>5</sup>	\$39.33 <sup>5,6</sup>	\$40.54 <sup>5,6</sup>
9-12 per ADA	\$73.62	\$75.78 <sup>6</sup>	\$78.11 <sup>6</sup>
<b>Charters</b>			
K-8 per ADA	\$20.06 <sup>5</sup>	\$20.65 <sup>5,6</sup>	\$21.29 <sup>5,6</sup>
9-12 per ADA	\$55.76	\$57.39 <sup>6</sup>	\$59.16 <sup>6</sup>

<sup>1</sup>Effective January 1, 2025.

<sup>2</sup>Effective January 1, 2026.

<sup>3</sup>Effective January 1, 2027.

<sup>4</sup>This ratio will decrease to 10-to-1 in 2025-26.

<sup>5</sup>These rates do not include the \$25 million proposed in the Governor’s Budget for the cost of training to support mandated literacy screenings.

<sup>6</sup>These rates are calculated based on preliminary COLA projections.

## Reserves and Reserve Cap

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

The Governor's May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

## Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

### How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an

accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

## **Summary**

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.



SECTION II.  
CERTIFICATIONS

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: Cotati-Rohnert Park Unified School Dist.

Date: May 31, 2024

Adoption Date: June 18, 2024

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

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

Public Hearing:

Place: Rancho Cotate High School

Date: June 4, 2024

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: John Bartolome

Title: Chief Business Official

Telephone: 707-792-4705

E-mail: john\_bartolomeAcrpusd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X  X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		06/04/2024
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 4, 2024

For additional information on this certification, please contact:

Name: John Bartolome  
Title: Chief Business Officer  
Telephone: 707-792-4705  
E-mail: john\_bartolome@crpusd.org



SECTION III.

GENERAL FUND – FORM 01

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	71,790,169.00	1,180,458.00	72,970,627.00	73,888,753.00	1,200,526.00	75,089,279.00	2.9%
2) Federal Revenue		8100-8299	0.00	3,763,915.00	3,763,915.00	0.00	2,799,199.00	2,799,199.00	-25.6%
3) Other State Revenue		8300-8599	2,031,333.00	8,692,142.00	10,723,475.00	2,032,858.00	8,715,920.00	10,748,778.00	0.2%
4) Other Local Revenue		8600-8799	4,315,756.00	6,936,460.72	11,252,216.72	4,041,100.00	4,428,723.00	8,469,823.00	-24.7%
5) TOTAL, REVENUES			78,137,258.00	20,572,975.72	98,710,233.72	79,962,711.00	17,144,368.00	97,107,079.00	-1.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	27,841,883.10	9,181,286.47	37,023,169.57	28,548,898.00	10,156,384.00	38,705,282.00	4.5%
2) Classified Salaries		2000-2999	7,021,971.21	5,253,437.35	12,275,408.56	7,269,634.00	5,770,506.00	13,040,140.00	6.2%
3) Employee Benefits		3000-3999	17,657,257.96	10,331,740.05	27,988,998.01	18,566,986.00	11,824,573.00	30,391,559.00	8.6%
4) Books and Supplies		4000-4999	690,670.86	3,433,616.50	4,124,287.36	685,359.00	1,904,773.00	2,590,132.00	-37.2%
5) Services and Other Operating Expenditures		5000-5999	8,407,371.19	11,271,989.62	19,679,360.81	8,592,631.00	9,954,303.00	18,546,934.00	-5.8%
6) Capital Outlay		6000-6999	1,503,120.00	900,077.13	2,403,197.13	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,417.00	0.00	49,417.00	49,417.00	0.00	49,417.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(472,383.00)	472,383.00	0.00	(460,124.00)	460,124.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,699,308.32	40,844,530.12	103,543,838.44	63,252,801.00	40,070,663.00	103,323,464.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			15,437,949.68	(20,271,554.40)	(4,833,604.72)	16,709,910.00	(22,926,295.00)	(6,216,385.00)	28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,822,095.00)	16,822,095.00	0.00	(19,372,848.00)	19,372,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,822,095.00)	17,882,095.00	1,060,000.00	(19,372,848.00)	20,372,848.00	1,000,000.00	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,384,145.32)	(2,389,459.40)	(3,773,604.72)	(2,662,938.00)	(2,553,447.00)	(5,216,385.00)	38.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,976,572.00	12,847,871.00	19,824,443.00	5,592,426.68	10,458,411.60	16,050,838.28	-19.0%
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)			6,976,572.00	12,847,871.00	19,824,443.00	5,592,426.68	10,458,411.60	16,050,838.28	-19.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,976,572.00	12,847,871.00	19,824,443.00	5,592,426.68	10,458,411.60	16,050,838.28	-19.0%
2) Ending Balance, June 30 (E + F1e)			5,592,426.68	10,458,411.60	16,050,838.28	2,929,488.68	7,904,964.60	10,834,453.28	-32.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,458,411.60	10,458,411.60	0.00	7,904,964.60	7,904,964.60	-24.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,587,426.68	0.00	5,587,426.68	2,929,488.68	0.00	2,929,488.68	-47.6%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	28,350,057.04	(8,088,121.51)	20,261,935.53				
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	5,000.00	0.00	5,000.00				
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	377.70	0.00	377.70				
4) Due from Grantor Government		9290	0.00	3,266,990.67	3,266,990.67				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	7,491.00	0.00	7,491.00				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			28,362,925.74	(4,821,130.84)	23,541,794.90				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	741,147.18	1,967.61	743,114.79				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			741,147.18	1,967.61	743,114.79				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			27,621,778.56	(4,823,098.45)	22,798,680.11				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	30,959,012.00	0.00	30,959,012.00	32,157,200.00	0.00	32,157,200.00	3.9%
Education Protection Account State Aid - Current Year		8012	7,273,831.00	0.00	7,273,831.00	10,058,493.00	0.00	10,058,493.00	38.3%
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	166,257.00	0.00	166,257.00	166,257.00	0.00	166,257.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,376,358.00	0.00	26,376,358.00	27,404,895.00	0.00	27,404,895.00	3.9%
Unsecured Roll Taxes		8042	1,177,967.00	0.00	1,177,967.00	1,177,967.00	0.00	1,177,967.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,064,600.00	0.00	1,064,600.00	1,064,600.00	0.00	1,064,600.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,848,644.00	0.00	3,848,644.00	3,848,644.00	0.00	3,848,644.00	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	3,068,782.00	0.00	3,068,782.00	354,000.00	0.00	354,000.00	-88.5%
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			73,935,451.00	0.00	73,935,451.00	76,232,056.00	0.00	76,232,056.00	3.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,145,282.00)	0.00	(2,145,282.00)	(2,343,303.00)	0.00	(2,343,303.00)	9.2%
Property Taxes Transfers		8097	0.00	1,180,458.00	1,180,458.00	0.00	1,200,526.00	1,200,526.00	1.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,790,169.00	1,180,458.00	72,970,627.00	73,888,753.00	1,200,526.00	75,089,279.00	2.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,365,383.00	1,365,383.00	0.00	1,379,992.00	1,379,992.00	1.1%
Special Education Discretionary Grants		8182	0.00	122,213.00	122,213.00	0.00	129,751.00	129,751.00	6.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		878,693.00	878,693.00		835,314.00	835,314.00	-4.9%
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		168,465.00	168,465.00		165,805.00	165,805.00	-1.6%
Title III, Immigrant Student Program	4201	8290		38,157.00	38,157.00		18,848.00	18,848.00	-50.6%
Title III, English Learner Program	4203	8290		173,066.00	173,066.00		173,433.00	173,433.00	0.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		49,579.00	49,579.00		49,579.00	49,579.00	0.0%
Career and Technical Education	3500-3599	8290		54,585.00	54,585.00		46,477.00	46,477.00	-14.9%
All Other Federal Revenue	All Other	8290	0.00	913,774.00	913,774.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	3,763,915.00	3,763,915.00	0.00	2,799,199.00	2,799,199.00	-25.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	272,584.00	0.00	272,584.00	277,218.00	0.00	277,218.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	1,169,216.00	536,254.00	1,705,470.00	1,136,369.00	450,000.00	1,586,369.00	-7.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		305,224.00	305,224.00		305,224.00	305,224.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	589,533.00	7,850,664.00	8,440,197.00	619,271.00	7,960,696.00	8,579,967.00	1.7%
<b>TOTAL, OTHER STATE REVENUE</b>			2,031,333.00	8,692,142.00	10,723,475.00	2,032,858.00	8,715,920.00	10,748,778.00	0.2%
<b>OTHER LOCAL REVENUE</b>									



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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,341,102.00	0.00	1,341,102.00	1,342,000.00	0.00	1,342,000.00	0.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	264,548.00	0.00	264,548.00	199,160.00	0.00	199,160.00	-24.7%
Interest		8660	561,879.00	0.00	561,879.00	350,000.00	0.00	350,000.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	2,118,227.00	2,091,114.72	4,209,341.72	2,119,940.00	228,723.00	2,348,663.00	-44.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		4,845,346.00	4,845,346.00		4,200,000.00	4,200,000.00	-13.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,315,756.00	6,936,460.72	11,252,216.72	4,041,100.00	4,428,723.00	8,469,823.00	-24.7%
TOTAL, REVENUES			78,137,258.00	20,572,975.72	98,710,233.72	79,962,711.00	17,144,368.00	97,107,079.00	-1.6%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	21,837,365.10	4,908,005.37	26,745,370.47	22,295,230.00	5,572,055.00	27,867,285.00	4.2%
Certificated Pupil Support Salaries		1200	2,305,027.00	1,099,845.00	3,404,872.00	2,517,063.00	1,086,453.00	3,603,516.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,595,307.00	1,493,568.10	5,088,875.10	3,654,762.00	1,655,764.00	5,310,526.00	4.4%
Other Certificated Salaries		1900	104,184.00	1,679,868.00	1,784,052.00	81,843.00	1,842,112.00	1,923,955.00	7.8%
TOTAL, CERTIFICATED SALARIES			27,841,883.10	9,181,286.47	37,023,169.57	28,548,898.00	10,156,384.00	38,705,282.00	4.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	562,902.62	3,093,878.66	3,656,781.28	693,039.00	3,395,526.00	4,088,565.00	11.8%
Classified Support Salaries		2200	2,034,966.00	654,155.20	2,689,121.20	2,072,859.00	740,701.00	2,813,560.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	790,837.00	1,044,339.49	1,835,176.49	793,421.00	1,054,162.00	1,847,583.00	0.7%
Clerical, Technical and Office Salaries		2400	2,785,478.59	457,860.00	3,243,338.59	2,799,113.00	577,367.00	3,376,480.00	4.1%
Other Classified Salaries		2900	847,787.00	3,204.00	850,991.00	911,202.00	2,750.00	913,952.00	7.4%
TOTAL, CLASSIFIED SALARIES			7,021,971.21	5,253,437.35	12,275,408.56	7,269,634.00	5,770,506.00	13,040,140.00	6.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,154,200.30	4,440,652.41	9,594,852.71	5,326,098.00	5,188,999.00	10,515,097.00	9.6%
PERS		3201-3202	1,725,488.01	1,432,734.61	3,158,222.62	1,868,342.00	1,601,714.00	3,470,056.00	9.9%
OASDI/Medicare/Alternative		3301-3302	943,034.77	536,448.92	1,479,483.69	961,163.00	609,581.00	1,570,744.00	6.2%

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)	
Health and Welfare Benefits		3401-3402	8,762,394.97	3,717,920.55	12,480,315.52	9,253,961.00	4,200,618.00	13,454,579.00	7.8%
Unemployment Insurance		3501-3502	18,161.29	7,121.77	25,283.06	17,252.00	7,703.00	24,955.00	-1.3%
Workers' Compensation		3601-3602	475,248.62	196,861.79	672,110.41	485,629.00	215,958.00	701,587.00	4.4%
OPEB, Allocated		3701-3702	578,730.00	0.00	578,730.00	654,541.00	0.00	654,541.00	13.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,657,257.96</b>	<b>10,331,740.05</b>	<b>27,988,998.01</b>	<b>18,566,986.00</b>	<b>11,824,573.00</b>	<b>30,391,559.00</b>	<b>8.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	(26,499.00)	772,156.12	745,657.12	0.00	374,743.00	374,743.00	-49.7%
Books and Other Reference Materials		4200	988.00	88,574.01	89,562.01	3,718.00	8,212.00	11,930.00	-86.7%
Materials and Supplies		4300	675,056.70	2,468,238.65	3,143,295.35	641,892.00	1,469,451.00	2,111,343.00	-32.8%
Noncapitalized Equipment		4400	41,125.16	104,647.72	145,772.88	39,749.00	52,367.00	92,116.00	-36.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>690,670.86</b>	<b>3,433,616.50</b>	<b>4,124,287.36</b>	<b>685,359.00</b>	<b>1,904,773.00</b>	<b>2,590,132.00</b>	<b>-37.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	16,589.00	5,429,874.35	5,446,463.35	0.00	5,767,734.00	5,767,734.00	5.9%
Travel and Conferences		5200	149,698.64	198,165.62	347,864.26	86,213.00	84,905.00	171,118.00	-50.8%
Dues and Memberships		5300	48,262.00	60,516.00	108,778.00	50,174.00	58,541.00	108,715.00	-0.1%
Insurance		5400 - 5450	1,182,984.00	6,000.00	1,188,984.00	1,266,213.00	6,000.00	1,272,213.00	7.0%
Operations and Housekeeping Services		5500	2,458,200.00	16,500.00	2,474,700.00	2,566,768.00	16,500.00	2,583,268.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,726.93	569,372.63	759,099.56	194,890.00	557,735.00	752,625.00	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,671.00)	0.00	(24,671.00)	(15,000.00)	0.00	(15,000.00)	-39.2%
Professional/Consulting Services and Operating Expenditures		5800	4,110,683.37	4,959,696.02	9,070,379.39	4,140,829.00	3,453,474.00	7,594,303.00	-16.3%
Communications		5900	275,898.25	31,865.00	307,763.25	302,544.00	9,414.00	311,958.00	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,407,371.19</b>	<b>11,271,989.62</b>	<b>19,679,360.81</b>	<b>8,592,631.00</b>	<b>9,954,303.00</b>	<b>18,546,934.00</b>	<b>-5.8%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	11,100.00	11,100.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	527,907.13	527,907.13	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,503,120.00	361,070.00	1,864,190.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			1,503,120.00	900,077.13	2,403,197.13	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,162.00	0.00	8,162.00	8,162.00	0.00	8,162.00	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	41,255.00	0.00	41,255.00	41,255.00	0.00	41,255.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,417.00	0.00	49,417.00	49,417.00	0.00	49,417.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(472,383.00)	472,383.00	0.00	(460,124.00)	460,124.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(472,383.00)	472,383.00	0.00	(460,124.00)	460,124.00	0.00	0.0%
TOTAL, EXPENDITURES			62,699,308.32	40,844,530.12	103,543,838.44	63,252,801.00	40,070,663.00	103,323,464.00	-0.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(16,822,095.00)	16,822,095.00	0.00	(19,372,848.00)	19,372,848.00	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			(16,822,095.00)	16,822,095.00	0.00	(19,372,848.00)	19,372,848.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(16,822,095.00)	17,882,095.00	1,060,000.00	(19,372,848.00)	20,372,848.00	1,000,000.00	-5.7%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	71,790,169.00	1,180,458.00	72,970,627.00	73,888,753.00	1,200,526.00	75,089,279.00	2.9%
2) Federal Revenue		8100-8299	0.00	3,763,915.00	3,763,915.00	0.00	2,799,199.00	2,799,199.00	-25.6%
3) Other State Revenue		8300-8599	2,031,333.00	8,692,142.00	10,723,475.00	2,032,858.00	8,715,920.00	10,748,778.00	0.2%
4) Other Local Revenue		8600-8799	4,315,756.00	6,936,460.72	11,252,216.72	4,041,100.00	4,428,723.00	8,469,823.00	-24.7%
5) TOTAL, REVENUES			78,137,258.00	20,572,975.72	98,710,233.72	79,962,711.00	17,144,368.00	97,107,079.00	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		34,935,848.80	26,887,629.55	61,823,478.35	35,830,757.00	26,688,740.00	62,519,497.00	1.1%
2) Instruction - Related Services	2000-2999		7,520,755.03	4,049,224.80	11,569,979.83	7,730,030.00	4,574,124.00	12,304,154.00	6.3%
3) Pupil Services	3000-3999		6,710,283.40	5,837,929.47	12,548,212.87	7,105,344.00	5,772,360.00	12,877,704.00	2.6%
4) Ancillary Services	4000-4999		586,938.00	117,489.00	704,427.00	747,559.00	5,146.00	752,705.00	6.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,899,214.09	850,267.00	7,749,481.09	5,594,181.00	515,828.00	6,110,009.00	-21.2%
8) Plant Services	8000-8999		5,996,852.00	3,101,990.30	9,098,842.30	6,195,513.00	2,514,465.00	8,709,978.00	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	49,417.00	0.00	49,417.00	49,417.00	0.00	49,417.00	0.0%
10) TOTAL, EXPENDITURES			62,699,308.32	40,844,530.12	103,543,838.44	63,252,801.00	40,070,663.00	103,323,464.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,437,949.68	(20,271,554.40)	(4,833,604.72)	16,709,910.00	(22,926,295.00)	(6,216,385.00)	28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,060,000.00	1,060,000.00	0.00	1,000,000.00	1,000,000.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,822,095.00)	16,822,095.00	0.00	(19,372,848.00)	19,372,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,822,095.00)	17,882,095.00	1,060,000.00	(19,372,848.00)	20,372,848.00	1,000,000.00	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,384,145.32)	(2,389,459.40)	(3,773,604.72)	(2,662,938.00)	(2,553,447.00)	(5,216,385.00)	38.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,976,572.00	12,847,871.00	19,824,443.00	5,592,426.68	10,458,411.60	16,050,838.28	-19.0%

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)			6,976,572.00	12,847,871.00	19,824,443.00	5,592,426.68	10,458,411.60	16,050,838.28	-19.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,976,572.00	12,847,871.00	19,824,443.00	5,592,426.68	10,458,411.60	16,050,838.28	-19.0%
2) Ending Balance, June 30 (E + F1e)			5,592,426.68	10,458,411.60	16,050,838.28	2,929,488.68	7,904,964.60	10,834,453.28	-32.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,458,411.60	10,458,411.60	0.00	7,904,964.60	7,904,964.60	-24.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,587,426.68	0.00	5,587,426.68	2,929,488.68	0.00	2,929,488.68	-47.6%



Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	1,477,677.00	1,562,846.00
6266	Educator Effectiveness, FY 2021-22	352,004.11	.11
6300	Lottery: Instructional Materials	276,650.73	276,650.73
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,141,611.00	1,661,234.00
7311	Classified School Employee Professional Development Block Grant	23,267.00	23,267.00
7412	A-G Access/Success Grant	52,787.00	42,543.00
7435	Learning Recovery Emergency Block Grant	2,532,646.00	824,198.00
7810	Other Restricted State	382,569.00	382,569.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	913,128.45	1,267,746.45
9010	Other Restricted Local	2,306,071.31	1,863,910.31
Total, Restricted Balance		10,458,411.60	7,904,964.60

SECTION IV.

OTHER FUNDS

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,276,124.00	1,500,000.00	17.5%
3) Other State Revenue		8300-8599	1,491,821.00	1,775,000.00	19.0%
4) Other Local Revenue		8600-8799	178,476.34	245,000.00	37.3%
5) TOTAL, REVENUES			2,946,421.34	3,520,000.00	19.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	906,913.00	1,029,808.00	13.6%
3) Employee Benefits		3000-3999	360,310.00	486,045.00	34.9%
4) Books and Supplies		4000-4999	80,500.00	80,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,641,819.06	1,337,675.00	-18.5%
6) Capital Outlay		6000-6999	100,727.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,090,269.06	2,934,028.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(143,847.72)	585,972.00	-507.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(143,847.72)	585,972.00	-507.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,034.00	1,487,186.28	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,034.00	1,487,186.28	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,034.00	1,487,186.28	-8.8%
2) Ending Balance, June 30 (E + F1e)			1,487,186.28	2,073,158.28	39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,454,139.81	2,073,158.28	42.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,269,928.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	200.00		
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	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,302,974.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(.64)		
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			(.64)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,302,975.58		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,183,486.00	1,500,000.00	26.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	92,638.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,276,124.00	1,500,000.00	17.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,491,821.00	1,775,000.00	19.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,491,821.00	1,775,000.00	19.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(401.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,485.00	30,000.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	155,392.00	215,000.00	38.4%
Other Local Revenue					
All Other Local Revenue		8699	.34	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			178,476.34	245,000.00	37.3%
TOTAL, REVENUES			2,946,421.34	3,520,000.00	19.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	754,105.00	868,068.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	93,174.00	93,174.00	0.0%
Clerical, Technical and Office Salaries		2400	59,634.00	68,566.00	15.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			906,913.00	1,029,808.00	13.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	121,592.00	153,397.00	26.2%
OASDI/Medicare/Alternative		3301-3302	66,669.00	77,177.00	15.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	159,241.00	240,953.00	51.3%
Unemployment Insurance		3501-3502	437.00	505.00	15.6%
Workers' Compensation		3601-3602	12,371.00	14,013.00	13.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>360,310.00</b>	<b>486,045.00</b>	<b>34.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	0.0%
Noncapitalized Equipment		4400	30,000.00	30,000.00	0.0%
Food		4700	500.00	500.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>80,500.00</b>	<b>80,500.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,514,744.06	1,210,000.00	-20.1%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	640.00	640.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,650.00	1,650.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,513.00	52,513.00	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	68,972.00	68,972.00	0.0%
Communications		5900	1,800.00	2,400.00	33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,641,819.06</b>	<b>1,337,675.00</b>	<b>-18.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,727.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,727.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,090,269.06</b>	<b>2,934,028.00</b>	<b>-5.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,276,124.00	1,500,000.00	17.5%
3) Other State Revenue		8300-8599	1,491,821.00	1,775,000.00	19.0%
4) Other Local Revenue		8600-8799	178,476.34	245,000.00	37.3%
5) TOTAL, REVENUES			2,946,421.34	3,520,000.00	19.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,088,619.06	2,932,378.00	-5.1%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,650.00	1,650.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,090,269.06	2,934,028.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(143,847.72)	585,972.00	-507.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(143,847.72)	585,972.00	-507.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,034.00	1,487,186.28	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,034.00	1,487,186.28	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,034.00	1,487,186.28	-8.8%
2) Ending Balance, June 30 (E + F1e)			1,487,186.28	2,073,158.28	39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,454,139.81	2,073,158.28	42.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,454,138.81	2,073,157.28
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1.00	1.00
Total, Restricted Balance		1,454,139.81	2,073,158.28



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	75,000.00	87.5%
5) TOTAL, REVENUES			40,000.00	75,000.00	87.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,000.00	75,000.00	87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	75,000.00	87.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,611,290.00	3,651,290.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,611,290.00	3,651,290.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,611,290.00	3,651,290.00	1.1%
2) Ending Balance, June 30 (E + F1e)			3,651,290.00	3,726,290.00	2.1%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,651,290.00	3,726,290.00	2.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,683,886.75		
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			3,683,886.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,683,886.75		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	75,000.00	87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	75,000.00	87.5%
TOTAL, REVENUES			40,000.00	75,000.00	87.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	75,000.00	87.5%
5) TOTAL, REVENUES			40,000.00	75,000.00	87.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,000.00	75,000.00	87.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	75,000.00	87.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,611,290.00	3,651,290.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,611,290.00	3,651,290.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,611,290.00	3,651,290.00	1.1%
2) Ending Balance, June 30 (E + F1e)			3,651,290.00	3,726,290.00	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,651,290.00	3,726,290.00	2.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,411.00	0.00	-100.0%
5) TOTAL, REVENUES			60,411.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,929.00	119,017.00	-7.7%
3) Employee Benefits		3000-3999	47,918.00	54,454.00	13.6%
4) Books and Supplies		4000-4999	402,555.00	402,555.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	355,975.00	332,970.00	-6.5%
6) Capital Outlay		6000-6999	1,796,170.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,731,547.00	908,996.00	-66.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,671,136.00)	(908,996.00)	-66.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,671,136.00)	(908,996.00)	-66.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,571,356.00	2,900,220.00	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,571,356.00	2,900,220.00	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,571,356.00	2,900,220.00	-47.9%
2) Ending Balance, June 30 (E + F1e)			2,900,220.00	1,991,224.00	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,900,220.00	1,991,224.00	-31.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,498,038.25		
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			3,498,038.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,625.00		
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			3,625.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,494,413.25		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,411.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,411.00	0.00	-100.0%
TOTAL, REVENUES			60,411.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	33,497.00	33,497.00	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	95,432.00	85,520.00	-10.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>128,929.00</b>	<b>119,017.00</b>	<b>-7.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,145.00	31,754.00	26.3%
OASDI/Medicare/Alternative		3301-3302	8,995.00	8,907.00	-1.0%
Health and Welfare Benefits		3401-3402	11,961.00	12,116.00	1.3%
Unemployment Insurance		3501-3502	63.00	58.00	-7.9%
Workers' Compensation		3601-3602	1,754.00	1,619.00	-7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>47,918.00</b>	<b>54,454.00</b>	<b>13.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,555.00	52,555.00	0.0%
Noncapitalized Equipment		4400	350,000.00	350,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>402,555.00</b>	<b>402,555.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	355,975.00	332,970.00	-6.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>355,975.00</b>	<b>332,970.00</b>	<b>-6.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,684,282.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	111,888.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,796,170.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,731,547.00</b>	<b>908,996.00</b>	<b>-66.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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



Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,411.00	0.00	-100.0%
5) TOTAL, REVENUES			60,411.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,731,547.00	908,996.00	-66.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,731,547.00	908,996.00	-66.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,671,136.00)	(908,996.00)	-66.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,671,136.00)	(908,996.00)	-66.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,571,356.00	2,900,220.00	-47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,571,356.00	2,900,220.00	-47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,571,356.00	2,900,220.00	-47.9%
2) Ending Balance, June 30 (E + F1e)			2,900,220.00	1,991,224.00	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,900,220.00	1,991,224.00	-31.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	905,365.00	580,000.00	-35.9%
5) TOTAL, REVENUES			905,365.00	580,000.00	-35.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,699.00	31,980.00	-23.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,699.00	31,980.00	-23.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			863,666.00	548,020.00	-36.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			863,666.00	548,020.00	-36.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,240,993.00	5,104,659.00	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,240,993.00	5,104,659.00	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,240,993.00	5,104,659.00	20.4%
2) Ending Balance, June 30 (E + F1e)			5,104,659.00	5,652,679.00	10.7%
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	5,104,659.00	5,652,679.00	10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,248,205.63		
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			5,248,205.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,248,205.63		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	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	82,294.00	80,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	823,071.00	500,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			905,365.00	580,000.00	-35.9%
TOTAL, REVENUES			905,365.00	580,000.00	-35.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,028.00	15,480.00	-9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,671.00	15,000.00	-39.2%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,699.00	31,980.00	-23.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,699.00	31,980.00	-23.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	905,365.00	580,000.00	-35.9%
5) TOTAL, REVENUES			905,365.00	580,000.00	-35.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,671.00	16,500.00	-33.1%
8) Plant Services	8000-8999		17,028.00	15,480.00	-9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,699.00	31,980.00	-23.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			863,666.00	548,020.00	-36.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			863,666.00	548,020.00	-36.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,240,993.00	5,104,659.00	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,240,993.00	5,104,659.00	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,240,993.00	5,104,659.00	20.4%
2) Ending Balance, June 30 (E + F1e)			5,104,659.00	5,652,679.00	10.7%
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	5,104,659.00	5,652,679.00	10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	5,104,659.00	5,652,679.00
Total, Restricted Balance		5,104,659.00	5,652,679.00



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	974,215.00	1,002,500.00	2.9%
5) TOTAL, REVENUES			974,215.00	1,002,500.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	569,098.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			569,098.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			405,117.00	1,002,500.00	147.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,060,000.00	1,000,000.00	-5.7%
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			(1,060,000.00)	(1,000,000.00)	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(654,883.00)	2,500.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	997,075.00	342,192.00	-65.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			997,075.00	342,192.00	-65.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			997,075.00	342,192.00	-65.7%
2) Ending Balance, June 30 (E + F1e)			342,192.00	344,692.00	0.7%
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	281,174.00	283,674.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	61,018.00	61,018.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	778,546.05		
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			778,546.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			778,546.05		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	900,000.00	994,000.00	10.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,811.00	8,500.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,404.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			974,215.00	1,002,500.00	2.9%
TOTAL, REVENUES			974,215.00	1,002,500.00	2.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,098.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			569,098.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			569,098.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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	1,060,000.00	1,000,000.00	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,060,000.00	1,000,000.00	-5.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,060,000.00)	(1,000,000.00)	-5.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	974,215.00	1,002,500.00	2.9%
5) TOTAL, REVENUES			974,215.00	1,002,500.00	2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		569,098.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			569,098.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			405,117.00	1,002,500.00	147.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,060,000.00	1,000,000.00	-5.7%
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			(1,060,000.00)	(1,000,000.00)	-5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(654,883.00)	2,500.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	997,075.00	342,192.00	-65.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			997,075.00	342,192.00	-65.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			997,075.00	342,192.00	-65.7%
2) Ending Balance, June 30 (E + F1e)			342,192.00	344,692.00	0.7%
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	281,174.00	283,674.00	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	61,018.00	61,018.00	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	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	281,174.00	283,674.00
Total, Restricted Balance			281,174.00	283,674.00

SECTION V.  
OTHER FORMS

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,681.36	5,681.36	5,746.44	5,745.90	5,745.90	5,810.90
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,681.36	5,681.36	5,746.44	5,745.90	5,745.90	5,810.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.59	2.59	2.59	2.59	2.59	2.59
b. Special Education-Special Day Class	22.62	22.62	22.62	22.62	22.62	22.62
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	2.00	2.00	2.00	2.00	2.00	2.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	27.21	27.21	27.21	27.21	27.21	27.21
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,708.57	5,708.57	5,773.65	5,773.11	5,773.11	5,838.11
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Cotati-Rohrer Park Unified (73882) - Projected Budget	v.25.1	PY1	v.25.1	CY	v.25.1	CY1						
LOCAL CONTROL FUNDING FORMULA	2023-24			2024-25			2025-26					
<b>LCFF ENTITLEMENT CALCULATION</b>												
Calculation Factors	COLA & Augmentation 8.22%	Base Grant Proration 0.00%	Unduplicated Pupil 47.53%	COLA & Augmentation 1.07%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 49.30%	COLA & Augmentation 2.93%	Base Grant Proration 0.00%	Unduplicated Pupil 49.65%			
	Current Yr ADA	Base	Grade Span	Supplemental	Total	Current Yr ADA	Base	Grade Span	Supplemental	Total		
Grades TK-3	1,694.27	\$ 9,919	\$ 1,032	\$ 1,041	\$ 20,317,690	1,756.38	\$ 10,025	\$ 1,043	\$ 1,091	\$ 21,356,360		
Grades 4-6	1,205.20	10,069		957	13,288,727	1,210.13	10,177		1,003	13,529,801		
Grades 7-8	911.49	10,367		985	10,347,679	843.07	10,478		1,033	9,704,689		
Grades 9-12	1,935.48	12,015	312	1,172	26,126,666	2,001.40	12,144	316	1,229	27,396,276		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-		
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 61,644,832	\$ 2,352,357	\$ 6,083,573	\$ 70,080,762		\$ 63,061,892	\$ 2,464,346	\$ 6,440,888	\$ 71,987,126		
NSS Allowance	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL BASE</b>	5,746.44	\$ 61,644,832	\$ 2,352,357	\$ 6,083,573	\$ 70,080,762	5,810.98	\$ 63,061,892	\$ 2,464,346	\$ 6,440,888	\$ 71,987,126		
<b>ADDONS:</b>												
Targeted Instructional Improvement Block Grant					\$ 502,003					\$ 502,003		
Home-to-School Transportation (COLA added commencing 2023-24)					741,307					749,239		
Small School District Bus Replacement Program (COLA added commencing 2023-24)					-					-		
Transitional Kindergarten (Commencing 2022-23)	TK ADA	153.12	TK Add-on rate	\$ 3,044.00	466,097	TK ADA	211.37	TK Add-on rate	\$ 3,077.00	650,385		
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>					-					-		
<b>LCFF Entitlement Before Adjustments</b>					\$ 71,790,169					\$ 73,888,753		
Miscellaneous Adjustments					-					-		
<b>ADJUSTED LCFF ENTITLEMENT</b>					\$ 71,790,169					\$ 73,888,753		
Local Revenue (including HOA)					(33,203,326)					(33,748,495)		
<b>Gross State Aid</b>					\$ 38,586,843					\$ 40,140,258		
Education Protection Account Entitlement					(7,627,831)					(7,983,058)		
<b>Net State Aid</b>					\$ 30,959,012					\$ 32,157,200		
<b>MINIMUM STATE AID CALCULATION</b>												
		12-13 Rate	2023-24 ADA	N/A		12-13 Rate	2024-25 ADA	N/A		12-13 Rate	2025-26 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,312.93	5,746.44	\$ 30,530,433		\$ 5,312.93	5,810.98	\$ 30,873,330		\$ 5,312.93	5,879.61	\$ 31,237,956
2012-13 NSS Allowance (deficit)		\$ -	-	-		\$ -	-	-		\$ -	-	-
Minimum State Aid Adjustments				-				-				-
Less Current Year Property Taxes/In-Lieu				(33,203,326)				(33,748,495)				(33,775,206)
Less Education Protection Account Entitlement				(7,627,831)				(7,983,058)				(9,686,342)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>				\$ -				\$ -				\$ -
Categorical Minimum State Aid				5,870,127				5,870,127				5,870,127
Charter School Categorical Block Grant adjusted for ADA				-				-				-
<b>Minimum State Aid Guarantee Before Proration Factor</b>				\$ 5,870,127				\$ 5,870,127				\$ 5,870,127
Proration Factor		0.00%						0.00%				0.00%
<b>Minimum State Aid Guarantee</b>				\$ 5,870,127				\$ 5,870,127				\$ 5,870,127
<b>State Aid Before Additional State Aid</b>				\$ 30,959,012				\$ 32,157,200				\$ 33,926,224
<b>ADDITIONAL STATE AID</b>				\$ -				\$ -				\$ -
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>				\$ 30,959,012				\$ 32,157,200				\$ 33,926,224
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>				\$ 71,790,169				\$ 73,888,753				\$ 77,387,772
Change Over Prior Year		9.12%	6,000,005			2.92%	2,098,584			4.74%	3,499,019	
LCFF Entitlement Per ADA (excluding Categorical MSA)				12,493				12,715				13,162
Per-ADA Change Over Prior Year		8.46%	974			1.78%	222			3.52%	447	
Basic Aid Status (school districts only)				Non Basic Aid				Non Basic Aid				Non Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>												
		Increase	2023-24			Increase	2024-25			Increase	2025-26	
State Aid	9.44%	2,670,031	\$ 30,959,012		3.87%	1,198,188	\$ 32,157,200		5.50%	1,769,024	\$ 33,926,224	
Education Protection Account			7,627,831				7,983,058				9,686,342	
Property Taxes Net of In-Lieu Transfers	-4.09%	(1,414,948)	33,203,326		1.64%	545,169	33,748,495		0.08%	26,711	33,775,206	
Charter In-Lieu Taxes	0.00%	-	-		0.00%	-	-		0.00%	-	-	
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>	1.91%	1,255,083	\$ 71,790,169		2.43%	1,743,357	\$ 73,888,753		2.43%	1,795,735	\$ 77,387,772	

Cotati-Rohnert Park Unified (73882)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>							
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Statutory COLA	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373	\$ 3,484
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>( c ) PROPERTY TAXES</b>							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 32,041,304	\$ 32,633,826	\$ 33,355,669	\$ 33,355,669	\$ 33,355,669	\$ 33,355,669
B-5	Redevelopment Agency Local Revenue	\$ 4,730,673	\$ 2,714,782	\$ 2,714,782	\$ 2,714,782	\$ 2,714,782	\$ 2,714,782
	Less In-Lieu Property Tax Transfer	\$ (2,153,703)	\$ (2,145,282)	\$ (2,321,956)	\$ (2,295,245)	\$ (2,296,717)	\$ (2,334,969)
	Total Local Revenue	\$ 34,618,274	\$ 33,203,326	\$ 33,748,495	\$ 33,775,206	\$ 33,773,734	\$ 33,735,482

<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>							
A-1.2 / A-3.2	District Enrollment (second prior year)	5,702					
A-1.1 / A-3.1	District Enrollment (first prior year)	5,954					
A-1 / A-3	District Enrollment	6,009	6,155	6,256	6,316	6,244	
A-2.2 / A-4.2	COE Enrollment (second prior year)	23					
A-2.1 / A-4.1	COE Enrollment (first prior year)	30					
A-2 / A-4	COE Enrollment	32	28	30	30	30	
	Total Enrollment	6,041	6,183	6,286	6,346	6,274	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2,772					
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	2,627					
B-1 / B-3	District Unduplicated Pupil Count	2,910	3,080	3,099	3,127	3,093	
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	9					
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	13					
B-2 / B-4	COE Unduplicated Pupil Count	12	12	12	12	12	
	Total Unduplicated Pupil Count	2,922	3,092	3,111	3,139	3,105	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	48.37%	50.01%	49.49%	49.46%	49.49%	0.00%
C-1	Unduplicated Pupil Percentage (%)	47.00%	47.53%	49.30%	49.65%	49.48%	0.00%

<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>							
ADA used for the Transitional Kindergarten Add-on ONLY:							
G-10	TK (Commencing in 2022-23)	103.66	153.12	211.37	367.00	367.00	-

ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	1,653.69	1,691.47	1,753.58	1,834.37	1,840.91	
	Grades 4-6	1,154.07	1,196.31	1,201.24	1,247.99	1,204.84	
	Grades 7-8	879.35	907.75	839.33	799.12	815.61	
	Grades 9-12	1,813.24	1,885.83	1,951.75	1,933.05	1,906.72	
	TOTAL CURRENT YEAR ADA	5,500.35	5,681.36	5,745.90	5,814.53	5,768.08	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.10	1.08	1.08	1.08	1.08	
	Grades 4-6	5.19	7.01	7.01	7.01	7.01	
	Grades 7-8	3.50	2.25	2.25	2.25	2.25	
	Grades 9-12	27.26	27.53	27.53	27.53	27.53	
	TOTAL NPS-CDS (Annual)	37.05	37.87	37.87	37.87	37.87	-
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) <i>(For calculating EPA only, this ADA is not included in the LCFF funding calculation.)</i>	-	-	-	-	-	-
	DISTRICT TOTAL	5,537.40	5,719.23	5,783.77	5,852.40	5,805.95	-
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	1.50	1.72	1.72	1.72	1.72	
	Grades 4-6	2.62	1.88	1.88	1.88	1.88	
	Grades 7-8	0.33	1.49	1.49	1.49	1.49	
	Grades 9-12	27.16	22.12	22.12	22.12	22.12	
	COUNTY TOTAL	31.61	27.21	27.21	27.21	27.21	-
	RATIO: District ADA-to-Enrollment	92.15%	92.92%	92.45%	92.66%	92.98%	0.00%
	RATIO: County ADA-to-Enrollment	98.78%	97.18%	90.70%	90.70%	90.70%	0.00%

Cotati-Rohnert Park Unified (73882)		2024-25	2025-26	2026-27
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>				
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :				
G-10	TK (Commencing in 2022-23)	211.37	367.00	367.00
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.				
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)			
	Grades TK-3	1,753.58	1,834.37	1,840.91
	Grades 4-6	1,201.24	1,247.99	1,204.84
	Grades 7-8	839.33	799.12	815.61
	Grades 9-12	1,951.75	1,933.05	1,906.72
	TOTAL CURRENT YEAR ADA	5,745.90	5,814.53	5,768.08
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)			
	Grades TK-3	1.08	1.08	1.08
	Grades 4-6	7.01	7.01	7.01
	Grades 7-8	2.25	2.25	2.25
	Grades 9-12	27.53	27.53	27.53
	TOTAL NPS-CDS (Annual)	37.87	37.87	37.87
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).				
	DISTRICT TOTAL	5,783.77	5,852.40	5,805.95
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)			
	Grades TK-3	1.72	1.72	1.72
	Grades 4-6	1.88	1.88	1.88
	Grades 7-8	1.49	1.49	1.49
	Grades 9-12	22.12	22.12	22.12
	COUNTY TOTAL	27.21	27.21	27.21
	RATIO: District ADA-to-Enrollment	92.45%	92.66%	92.98%
	RATIO: County ADA-to-Enrollment	90.70%	90.70%	90.70%

SECTION VI.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS  
2024-25 Adopted Budget

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2024-25 Governor’s Proposed State Budget version as the basis for the Multi-Year Projections.

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Statutory COLA	1.07%	2.93%	3.08%
Funded COLA	1.07%	2.93%	3.08%
Lottery-Unrestricted	\$177.00	\$177.00	\$177.00
Lottery-Restricted	\$ 72.00	\$ 72.00	\$ 72.00
CA Consumer Price Index	3.10%	2.86%	2.87%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2024-25	6,256	6,256	30	6,286
2025-26	6,316	6,316	30	6,346
2026-27	6,244	6,244	30	6,274

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2024-25 will be based on the current year ADA of 5,811.

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Projected P-2 ADA	5,745.90	5,814.53	5,768.08
NPS ADA (includes ESY)	37.87	37.87	37.87
County Progs/SCOE ADA	27.21	27.21	27.21
Total ADA	5,810.98	5,879.61	5,833.16
Total Funded ADA	5,810.98	5,879.61	5,879.61

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced priced meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2024-25	2025-26	2026-27
Projected Unduplicated Pupil %	49.30%	49.65 %	49.48%

The unduplicated count is well below the 55% threshold for Concentration Grant Funds, so we do not project receipt of these funds in the foreseeable future.

Federal Revenue:

All Federal Revenue is based on 2024-25 estimated allocations. All ESSER funds were spent in the prior year. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on current year 2023-2024 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), Educator Effectiveness, lottery funds, state special education funds, A-G Grants, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on current 2024-2025 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2034.

Local revenue includes \$1,4 million in 2024-25 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,000,000 in 2024-25 and \$1,000,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2024-25 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2024-25 is based on the following general fund FTEs:

Certificated (RPCEA)	359.23
Classified (CSEA)	88.81
Classified (SEIU)	121.89
Management & Confidential	<u>78.00</u>
Total	647.94

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups

Benefits: We used the following mandatory benefit rates for 2024-25:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.36%

CalPERS rates will rise in the future. Please note significant increases to CalPERS in 2025-26 and 2026-27. We have used the following announced rates in the Multi-Year Projections:

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	27.05%	27.60%	28.00%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2024-25 Governor's May Revision State Budget.

The 2024-25 projection reflects the actual rates for the October 1, 2024 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 9.7% in 2024-25. The projections include a 4% increase to health benefit premiums in 2025-26 and 2026-27. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are planned in the budget year and two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.



Summary:

The multi-year projection supports that the district will be able to meet its financial obligations for the current and subsequent year, but is currently projecting that it may not be able to meet its financial obligations during the second subsequent year.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	73,888,753.00	4.74%	77,387,772.00	3.03%	79,732,712.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,032,858.00	6.72%	2,169,379.00	0.31%	2,176,080.00
4. Other Local Revenues	8600-8799	4,041,100.00	-36.46%	2,567,758.00	0.00%	2,567,758.00
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	(19,372,848.00)	4.31%	(20,207,219.00)	4.31%	(21,077,439.00)
6. Total (Sum lines A1 thru A5c)		60,589,863.00	2.19%	61,917,690.00	2.39%	63,399,111.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,548,898.00		28,953,506.00
b. Step & Column Adjustment				404,608.00		410,677.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,548,898.00	1.42%	28,953,506.00	1.42%	29,364,183.00
2. Classified Salaries						
a. Base Salaries				7,269,634.00		7,365,862.00
b. Step & Column Adjustment				96,228.00		97,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,269,634.00	1.32%	7,365,862.00	1.33%	7,463,534.00
3. Employee Benefits	3000-3999	18,566,986.00	4.15%	19,337,175.00	2.80%	19,877,985.00
4. Books and Supplies	4000-4999	685,359.00	2.14%	700,000.00	3.57%	725,000.00
5. Services and Other Operating Expenditures	5000-5999	8,592,631.00	2.13%	8,775,341.00	3.70%	9,100,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,417.00	0.00%	49,417.00	0.00%	49,417.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(460,124.00)	-34.80%	(300,000.00)	-33.33%	(200,000.00)
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)		63,252,801.00	2.57%	64,881,301.00	2.31%	66,380,119.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,662,938.00)		(2,963,611.00)		(2,981,008.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,592,426.68		2,929,488.68		(34,122.32)
2. Ending Fund Balance (Sum lines C and D1)		2,929,488.68		(34,122.32)		(3,015,130.32)
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,929,488.68		(34,122.32)		(3,015,130.32)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,929,488.68		(34,122.32)		(3,015,130.32)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,929,488.68		(34,122.32)		(3,015,130.32)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	3,726,290.00		3,763,887.00		3,803,887.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,655,778.68		3,729,764.68		788,756.68
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,200,526.00	1.51%	1,218,602.00	3.29%	1,258,694.00
2. Federal Revenues	8100-8299	2,799,199.00	7.17%	3,000,000.00	6.82%	3,204,726.00
3. Other State Revenues	8300-8599	8,715,920.00	0.00%	8,715,920.00	0.00%	8,715,920.00
4. Other Local Revenues	8600-8799	4,428,723.00	2.78%	4,551,783.00	0.00%	4,551,783.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,372,848.00	4.31%	20,207,219.00	4.31%	21,077,439.00
6. Total (Sum lines A1 thru A5c)		37,517,216.00	3.14%	38,693,524.00	2.88%	39,808,562.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,156,384.00		10,303,543.00
b. Step & Column Adjustment				147,159.00		122,525.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,156,384.00	1.45%	10,303,543.00	1.19%	10,426,068.00
2. Classified Salaries						
a. Base Salaries				5,770,506.00		5,852,915.00
b. Step & Column Adjustment				82,409.00		83,645.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,770,506.00	1.43%	5,852,915.00	1.43%	5,936,560.00
3. Employee Benefits	3000-3999	11,824,573.00	2.57%	12,128,205.00	2.11%	12,384,268.00
4. Books and Supplies	4000-4999	1,904,773.00	0.00%	1,904,773.00	0.00%	1,904,773.00
5. Services and Other Operating Expenditures	5000-5999	9,954,303.00	4.59%	10,411,027.00	4.69%	10,899,722.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	460,124.00	-34.80%	300,000.00	-33.33%	200,000.00
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)		40,070,663.00	2.07%	40,900,463.00	2.08%	41,751,391.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,553,447.00)		(2,206,939.00)		(1,942,829.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,458,411.60		7,904,964.60		5,698,025.60
2. Ending Fund Balance (Sum lines C and D1)		7,904,964.60		5,698,025.60		3,755,196.60
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,904,964.60		5,698,025.60		3,755,196.60
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)		7,904,964.60		5,698,025.60		3,755,196.60
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	75,089,279.00	4.68%	78,606,374.00	3.03%	80,991,406.00
2. Federal Revenues	8100-8299	2,799,199.00	7.17%	3,000,000.00	6.82%	3,204,726.00
3. Other State Revenues	8300-8599	10,748,778.00	1.27%	10,885,299.00	0.06%	10,892,000.00
4. Other Local Revenues	8600-8799	8,469,823.00	-15.94%	7,119,541.00	0.00%	7,119,541.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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)		98,107,079.00	2.55%	100,611,214.00	2.58%	103,207,673.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,705,282.00		39,257,049.00
b. Step & Column Adjustment				551,767.00		533,202.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,705,282.00	1.43%	39,257,049.00	1.36%	39,790,251.00
2. Classified Salaries						
a. Base Salaries				13,040,140.00		13,218,777.00
b. Step & Column Adjustment				178,637.00		181,317.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,040,140.00	1.37%	13,218,777.00	1.37%	13,400,094.00
3. Employee Benefits	3000-3999	30,391,559.00	3.53%	31,465,380.00	2.53%	32,262,253.00
4. Books and Supplies	4000-4999	2,590,132.00	0.57%	2,604,773.00	0.96%	2,629,773.00
5. Services and Other Operating Expenditures	5000-5999	18,546,934.00	3.45%	19,186,368.00	4.24%	19,999,722.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,417.00	0.00%	49,417.00	0.00%	49,417.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		103,323,464.00	2.38%	105,781,764.00	2.22%	108,131,510.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,216,385.00)		(5,170,550.00)		(4,923,837.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,050,838.28		10,834,453.28		5,663,903.28
2. Ending Fund Balance (Sum lines C and D1)		10,834,453.28		5,663,903.28		740,066.28
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,904,964.60		5,698,025.60		3,755,196.60
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,929,488.68		(34,122.32)		(3,015,130.32)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,834,453.28		5,663,903.28		740,066.28
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,929,488.68		(34,122.32)		(3,015,130.32)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,726,290.00		3,763,887.00		3,803,887.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,655,778.68		3,729,764.68		788,756.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.44%		3.53%		0.73%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,745.90		5,814.53		5,768.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		103,323,464.00		105,781,764.00		108,131,510.00
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)						
		103,323,464.00		105,781,764.00		108,131,510.00
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)						
		3,099,703.92		3,173,452.92		3,243,945.30
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)						
		3,099,703.92		3,173,452.92		3,243,945.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		NO



SECTION VII.

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			17,527,422.79	19,200,782.79	12,502,142.79	10,033,142.79	7,485,142.79	1,927,142.79	23,169,142.79	17,901,142.79
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,500,000.00		6,000,000.00	2,750,000.00	2,750,000.00	6,000,000.00	2,750,000.00	2,500,000.00
Property Taxes	8020-8079			75,000.00	100,000.00	70,000.00	90,000.00	22,000,000.00		50,000.00
Miscellaneous Funds	8080-8099			(162,000.00)	(166,000.00)	(165,000.00)	(165,000.00)	(165,000.00)	(165,000.00)	(130,000.00)
Federal Revenue	8100-8299		700,000.00	300,000.00		500,000.00	500,000.00	500,000.00		100,000.00
Other State Revenue	8300-8599			175,000.00	300,000.00	2,400,000.00	30,000.00	600,000.00	900,000.00	500,000.00
Other Local Revenue	8600-8799		225,000.00	1,250,000.00	800,000.00	500,000.00	500,000.00	900,000.00	1,000,000.00	500,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,425,000.00	1,638,000.00	7,034,000.00	6,055,000.00	3,705,000.00	29,835,000.00	4,485,000.00	3,520,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		500,000.00	3,200,000.00	3,200,000.00	3,300,000.00	3,300,000.00	3,300,000.00	3,300,000.00	3,300,000.00
Classified Salaries	2000-2999		500,000.00	1,225,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,000,000.00	1,200,000.00
Employee Benefits	3000-3999		600,000.00	2,600,000.00	2,700,000.00	2,300,000.00	2,530,000.00	2,640,000.00	2,750,000.00	2,750,000.00
Books and Supplies	4000-4999		50,000.00	110,000.00	200,000.00	300,000.00	230,000.00	300,000.00	200,000.00	100,000.00
Services	5000-5999		1,100,000.00	1,200,000.00	2,200,000.00	1,500,000.00	2,000,000.00	1,150,000.00	2,500,000.00	1,500,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		1,640.00	1,640.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,751,640.00	8,336,640.00	9,503,000.00	8,603,000.00	9,263,000.00	8,593,000.00	9,753,000.00	8,855,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,673,360.00	(6,698,640.00)	(2,469,000.00)	(2,548,000.00)	(5,558,000.00)	21,242,000.00	(5,268,000.00)	(5,335,000.00)
F. ENDING CASH (A + E)			19,200,782.79	12,502,142.79	10,033,142.79	7,485,142.79	1,927,142.79	23,169,142.79	17,901,142.79	12,566,142.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		12,566,142.79	10,568,142.79	19,783,642.79	15,579,142.79				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,000,000.00	6,000,000.00	2,600,000.00	2,365,693.00	0.00		42,215,693.00	42,215,693.00
Property Taxes	8020-8079	50,000.00	10,500,000.00	1,000,000.00	81,363.00			34,016,363.00	34,016,363.00
Miscellaneous Funds	8080-8099				(24,777.00)			(1,142,777.00)	(1,142,777.00)
Federal Revenue	8100-8299	25,000.00	70,000.00			104,199.00		2,799,199.00	2,799,199.00
Other State Revenue	8300-8599	500,000.00	1,000,000.00	700,000.00	1,000,000.00	2,643,778.00		10,748,778.00	10,748,778.00
Other Local Revenue	8600-8799	1,000,000.00	1,000,000.00	500,000.00	294,823.00			8,469,823.00	8,469,823.00
Interfund Transfers In	8900-8929				1,000,000.00			1,000,000.00	1,000,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,575,000.00	18,570,000.00	4,800,000.00	4,717,102.00	2,747,977.00	0.00	98,107,079.00	98,107,079.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,300,000.00	3,300,000.00	3,300,000.00	5,405,282.00	0.00		38,705,282.00	38,705,282.00
Classified Salaries	2000-2999	1,200,000.00	1,200,000.00	1,200,000.00	715,140.00			13,040,140.00	13,040,140.00
Employee Benefits	3000-3999	2,750,000.00	3,000,000.00	3,000,000.00	2,771,559.00			30,391,559.00	30,391,559.00
Books and Supplies	4000-4999	110,000.00	150,000.00	100,000.00	240,132.00	500,000.00		2,590,132.00	2,590,132.00
Services	5000-5999	1,200,000.00	1,700,000.00	1,400,000.00	950,000.00	146,934.00		18,546,934.00	18,546,934.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	13,000.00	4,500.00	4,500.00	4,137.00			49,417.00	49,417.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,573,000.00	9,354,500.00	9,004,500.00	10,086,250.00	646,934.00	0.00	103,323,464.00	103,323,464.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,998,000.00)	9,215,500.00	(4,204,500.00)	(5,369,148.00)	2,101,043.00	0.00	(5,216,385.00)	(5,216,385.00)
F. ENDING CASH (A + E)		10,568,142.79	19,783,642.79	15,579,142.79	10,209,994.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,311,037.79	

SECTION VIII.  
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):	5,745.90	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	5,184	5,684		
Charter School				
<b>Total ADA</b>	<b>5,184</b>	<b>5,684</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	5,575	5,681		
Charter School				
<b>Total ADA</b>	<b>5,575</b>	<b>5,681</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	5,712	5,746		
Charter School		0		
<b>Total ADA</b>	<b>5,712</b>	<b>5,746</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	5,811			
Charter School	0			
<b>Total ADA</b>	<b>5,811</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	5,984	6,373		
Charter School				
<b>Total Enrollment</b>	<b>5,984</b>	<b>6,373</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	6,041	6,449		
Charter School				
<b>Total Enrollment</b>	<b>6,041</b>	<b>6,449</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	6,203	6,155		
Charter School				
<b>Total Enrollment</b>	<b>6,203</b>	<b>6,155</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	6,256			
Charter School				
<b>Total Enrollment</b>	<b>6,256</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	5,184	6,373	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>5,184</b>	<b>6,373</b>	<b>81.3%</b>
Second Prior Year (2022-23)			
District Regular	5,538	6,449	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,538</b>	<b>6,449</b>	<b>85.9%</b>
First Prior Year (2023-24)			
District Regular	5,681	6,155	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,681</b>	<b>6,155</b>	<b>92.3%</b>
		Historical Average Ratio:	86.5%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>87.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	5,746	6,256		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>5,746</b>	<b>6,256</b>	<b>91.8%</b>	<b>Not Met</b>
1st Subsequent Year (2025-26)				
District Regular	5,815	6,316		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,815</b>	<b>6,316</b>	<b>92.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2026-27)				
District Regular	5,768	6,244		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,768</b>	<b>6,244</b>	<b>92.4%</b>	<b>Not Met</b>

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

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

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

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

The projected ratio exceeds the District's historical average ratio by more than 0.5% as our historical average pre-covid was 95%. After Covid our average has dropped below the historical average and has failed to rebound.

4. **CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	5,773.65	5,838.11	5,814.53	5,768.08
b. Prior Year ADA (Funded)		5,773.65	5,838.11	5,814.53
c. Difference (Step 1a minus Step 1b)		64.46	(23.58)	(46.45)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.12%	(.40%)	(.80%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		73,888,753.00	77,387,772.00	72,618,663.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		790,609.66	2,267,461.72	2,236,654.82
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		2.19%	2.53%	2.28%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>1.19% to 3.19%</b>	<b>1.53% to 3.53%</b>	<b>1.28% to 3.28%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	35,702,608.00	34,016,363.00	33,662,363.00	33,662,363.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	73,935,451.00	76,232,056.00	77,387,772.00	79,732,712.00
District's Projected Change in LCFF Revenue:		3.11%	1.52%	3.03%
<b>LCFF Revenue Standard</b>		<b>1.19% to 3.19%</b>	<b>1.53% to 3.53%</b>	<b>1.28% to 3.28%</b>
<b>Status:</b>		Met	Not Met	Met

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

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

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

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

Projected change in LCFF revenue is low due to the COLA being very low.

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)	40,891,989.45	
Second Prior Year (2022-23)	47,253,791.89	55,949,608.55	84.5%
First Prior Year (2023-24)	52,521,112.27	62,699,308.32	83.8%
	Historical Average Ratio:		84.5%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>81.5% to 87.5%</b>	<b>81.5% to 87.5%</b>	<b>81.5% to 87.5%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	54,385,518.00		
1st Subsequent Year (2025-26)	55,656,543.00	64,881,301.00	85.8%	Met
2nd Subsequent Year (2026-27)	56,705,702.00	66,380,119.00	85.4%	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):	2.19%	2.53%	2.28%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.81% to 12.19%</b>	<b>-7.47% to 12.53%</b>	<b>-7.72% to 12.28%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.81% to 7.19%	-2.47% to 7.53%	-2.72% to 7.28%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	3,763,915.00		
Budget Year (2024-25)	2,799,199.00	(25.63%)	Yes
1st Subsequent Year (2025-26)	3,000,000.00	7.17%	No
2nd Subsequent Year (2026-27)	3,204,726.00	6.82%	No

**Explanation:**  
(required if Yes)

The decrease in Federal Revenue is due to the budgeting and spending of the one time funds related to the CARES Act/ESSER funding.

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

First Prior Year (2023-24)	10,723,475.00		
Budget Year (2024-25)	10,748,778.00	.24%	No
1st Subsequent Year (2025-26)	10,885,299.00	1.27%	No
2nd Subsequent Year (2026-27)	10,892,000.00	.06%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	11,252,216.72		
Budget Year (2024-25)	8,469,823.00	(24.73%)	Yes
1st Subsequent Year (2025-26)	7,119,541.00	(15.94%)	Yes
2nd Subsequent Year (2026-27)	7,119,541.00	0.00%	No

**Explanation:**  
(required if Yes)

The decrease in local revenue is due to adjustments made in the reporting of stipends received from local agencies, STRS refund, and a large amount of interest income. We do not budget donation money until it is received.



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

First Prior Year (2023-24)	4,124,287.36		
Budget Year (2024-25)	2,590,132.00	(37.20%)	Yes
1st Subsequent Year (2025-26)	2,604,773.00	.57%	No
2nd Subsequent Year (2026-27)	2,629,773.00	.96%	No

**Explanation:**  
(required if Yes)

The decrease in spending on books and supplies is due to a new Science Curriculum Adoption.

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

First Prior Year (2023-24)	19,679,360.81		
Budget Year (2024-25)	18,546,934.00	(5.75%)	Yes
1st Subsequent Year (2025-26)	19,186,368.00	3.45%	No
2nd Subsequent Year (2026-27)	19,999,722.00	4.24%	No

**Explanation:**  
(required if Yes)

The decrease in Operating Expenditures is due to the budgeting and spending of the last of one time funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2023-24)	25,739,606.72		
Budget Year (2024-25)	22,017,800.00	(14.46%)	Not Met
1st Subsequent Year (2025-26)	21,004,840.00	(4.60%)	Met
2nd Subsequent Year (2026-27)	21,216,267.00	1.01%	Met

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

First Prior Year (2023-24)	23,803,648.17		
Budget Year (2024-25)	21,137,066.00	(11.20%)	Not Met
1st Subsequent Year (2025-26)	21,791,141.00	3.09%	Met
2nd Subsequent Year (2026-27)	22,629,495.00	3.85%	Met

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

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

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

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

The decrease in Federal Revenue is due to the budgeting and spending of the one time funds related to the CARES Act/ESSER funding.

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

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

The decrease in local revenue is due to adjustments made in the reporting of stipends received from local agencies, STRS refund, and a large amount of interest income. We do not budget donation money until it is received.

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

**Explanation:**

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

The decrease in spending on books and supplies is due to a new Science Curriculum Adoption.

**Explanation:**

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

The decrease in Operating Expenditures is due to the budgeting and spending of the last of one time funds.

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)

99,972,238.00
---------------

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 Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

99,972,238.00
---------------

2,999,167.14
--------------

2,996,389.00
--------------

Not Met
---------

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

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

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

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

The Routine Restricted Maintenance is off by \$2,778 and this will be corrected at 1st Interim.

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	5,587,426.68
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	0.00	0.00	5,587,426.68
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	81,792,282.79	91,051,964.15	103,543,838.44
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)	81,792,282.79	91,051,964.15	103,543,838.44
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	0.0%	0.0%	5.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	3,616,161.16	47,967,552.76	N/A	Met
Second Prior Year (2022-23)	351,037.55	56,704,873.55	N/A	Met
First Prior Year (2023-24)	(1,384,145.32)	62,699,308.32	2.2%	Not Met
Budget Year (2024-25) (Information only)	(2,662,938.00)	63,252,801.00		

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

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

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

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

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	1,706,926.00	3,009,372.99	N/A		Met
Second Prior Year (2022-23)	3,310,210.00	6,625,534.15	N/A		Met
First Prior Year (2023-24)	7,027,149.00	6,976,572.00	.7%		Met
Budget Year (2024-25) (Information only)	5,592,426.68				

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

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	10,209,994.79	Met

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,746	5,815	5,768
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

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

**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)	103,323,464.00	105,781,764.00	108,131,510.00
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)	103,323,464.00	105,781,764.00	108,131,510.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,099,703.92	3,173,452.92	3,243,945.30
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>3,099,703.92</b>	<b>3,173,452.92</b>	<b>3,243,945.30</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,929,488.68	(34,122.32)	(3,015,130.32)
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)	3,726,290.00	3,763,887.00	3,803,887.00
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)	6,655,778.68	3,729,764.68	788,756.68
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.44%	3.53%	.73%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>3,099,703.92</b>	<b>3,173,452.92</b>	<b>3,243,945.30</b>
Status:	Met	Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

During 2026-27, the district estimates that the Unrestricted General Fund is projected to deficit spend by \$2.9 million resulting in an ending General Fund balance of \$788,756. Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.



**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(16,822,095.00)			
Budget Year (2024-25)	(19,372,848.00)	2,550,753.00	15.2%	Not Met
1st Subsequent Year (2025-26)	(19,372,848.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(19,372,848.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	1,060,000.00			
Budget Year (2024-25)	1,000,000.00	(60,000.00)	(5.7%)	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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

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

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

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

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

**Explanation:**

(required if NOT met)

Contributions from 23-24 to 24-25 have increased once again due to the increasing cost of the Special Education Program.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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				
General Obligation Bonds	29	Fund 51	Fund 51	10,351,878
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/0000/8011,804x	01/2x60	613,705
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				10,965,583

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	11,842,638	11,501,173	11,159,708	10,818,243
Supp Early Retirement Program	3,000	3,000	3,000	3,000
State School Building Loans				
Compensated Absences	613,715	613,715	613,715	613,715
Other Long-term Commitments (continued):				
Total Annual Payments:	12,459,353	12,117,888	11,776,423	11,434,958
<b>Has total annual payment increased over prior year (2023-24)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	654,541	0

4 OPEB Liabilities

a. Total OPEB liability	11,169,098.00
b. OPEB plan(s) fiduciary net position (if applicable)	439,882.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	10,729,216.00
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)	654,541.00	544,313.00	402,582.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	654,541.00	544,313.00	402,582.00
d. Number of retirees receiving OPEB benefits	42.00	30.00	24.00

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

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

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

No
----

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

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	346.7	359.23	346.7	346.7

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

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If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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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	365100		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs from prior year settlements included in the budget?		No		
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

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

1.	Are step & column adjustments included in the budget and MYPs?	No	No	No
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

**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.):

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	219.7	210.7	221.04	221.04

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date: 

--

 End Date: 

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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	124700		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

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

1.	Are step & column adjustments included in the budget and MYPs?	No	No	No
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

**Classified (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

**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.):

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**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	76.9	78	76.2	76.2

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

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

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

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

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

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

Jun 04, 2024
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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





SECTION IX.

SCHOOL SERVICES DARTBOARD

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

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

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

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

\*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

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



SECTION X.

ACRONYMS

## Acronyms

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AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS ..... California Basic Educational Data System  
 CBEST ..... California Basic Education Skills Test  
 CBIS ..... Course-based Independent Study  
 CCC ..... California Community Colleges  
 CCEE ..... California Collaborative for Educational Excellence  
 CCR ..... California Code of Regulations (Title 5) or Coordinated Compliance Review  
 CCSESA..... California County Superintendents Educational Services Association  
 CCSS..... Common Core State Standards  
 CDE ..... California Department of Education  
 CEA ..... Current Expense of Education  
 CEC ..... California Energy Commission  
 CELDT..... California English Language Development Test  
 CEP ..... Community Eligibility Provision  
 CFR ..... Code of Federal Regulations  
 CFT ..... California Federation of Teachers  
 CHIP ..... Children's Health Insurance Program  
 CLAD ..... Crosscultural, Language, and Academic Development  
 CMIS ..... Compliance Monitoring, Interventions, and Sanctions  
 CNIPS..... Child Nutrition Information Payment System  
 COE ..... County Office of Education  
 COLA ..... Cost-of-Living Adjustment  
 COP ..... Certificate of Participation  
 CPI ..... Consumer Price Index  
 CPR ..... California Performance Review  
 CR ..... Continuing Resolution  
 CSAM ..... California School Accounting Manual  
 CSBA ..... California School Boards Association  
 CSEA..... California School Employees Association  
 CSET ..... California Subject Examination for Teachers  
 CSFG..... Charter School Facility Grant  
 CSFGP ..... Charter School Facility Grant Program  
 CSIS ..... California School Information Services  
 CSR ..... Class-Size Reduction or Comprehensive School Reform  
 CST ..... California Standards Test  
 CSTP ..... California Standards for the Teaching Profession  
 CTA ..... California Teachers Association  
 CTC ..... Commission on Teacher Credentialing  
 CTE ..... Career Technical Education  
 CTEIG..... Career Technical Education Incentive Grant  
 CTO ..... Compensatory Time Off  
 DAC ..... District Advisory Committee

DACA .....	Deferred Action for Childhood Arrivals
DAIT .....	District Assistance and Intervention Team
DGS .....	Department of General Services
DIR .....	Department of Industrial Relations
DIS .....	Designated Instruction and Services
DMP .....	Deferred Maintenance Program
DOF .....	Department of Finance
DOJ .....	Department of Justice
DOL .....	Department of Labor
DSA .....	Division of the State Architect
DSS .....	Department of Social Services
EAAP .....	Education Audit Appeals Panel
E.C .....	Education Code
ECE .....	Early Childhood Education
ED .....	U.S. Department of Education
EDGAR .....	Education Department General Administrative Regulation
EEOC .....	Equal Employment Opportunity Commission
EERA .....	Educational Employment Relations Act
EIA .....	Economic Impact Aid
EL .....	English Learner or (ELL- English Language Learner)
ELA .....	English Language Arts
ELAC .....	English Language Advisory Committee
ELAP .....	English Language Acquisition Program
ELPAC .....	English Language Proficiency Assessment for California
EPA .....	Education Protection Account
ERAF .....	Education Revenue Augmentation Fund
ERP .....	Economic Recovery Payment or Emergency Repair Program
ERT .....	Economic Recovery Target
ESEA .....	Elementary and Secondary Education Act
ESL .....	English as a Second Language
ESSA .....	Every Student Succeeds Act
ESY .....	Extended School Year
FAPE .....	Free and Appropriate Public Education
FCMAT .....	Fiscal Crisis & Management Assistance Team
FERPA .....	Family Educational Rights and Privacy Act
FLSA .....	Fair Labor Standards Act
FPM .....	Federal Program Monitoring
FRPM .....	Free and Reduced-Price Meals
FTE .....	Full-Time Equivalent
GAAP .....	Generally Accepted Accounting Principles
GASB .....	Governmental Accounting Standards Board

GATE ..... Gifted and Talented Education  
 GDP ..... Gross Domestic Product  
 GSA ..... Grade Span Adjustment  
 GO ..... General Obligation (Bond)  
 GPA ..... Governor's Performance Award Program  
 HOUSSE ..... High Objective Uniform State Standard of Evaluation  
 HQT ..... Highly Qualified Teacher  
 HRA ..... Health Reimbursement Arrangement  
 HSA ..... Health Savings Account  
 IDEA ..... Individuals with Disabilities Education Act  
 IEP ..... Individualized Education Program  
 IHSS ..... In-Home Support Services  
 II/USP ..... Immediate Intervention/Underperforming Schools Program  
 IMFRP ..... Instructional Materials Funding Realignment Program  
 ISP ..... Identified Student Percentage  
 JLBC ..... Joint Legislative Budget Committee  
 JPA ..... Joint Powers Agreement or Joint Powers Authority  
 LAIF ..... Local Agency Investment Fund  
 LAO ..... Legislative Analyst's Office  
 LCAP ..... Local Control and Accountability Plan  
 LCFF ..... Local Control Funding Formula  
 LCI ..... Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)  
 LEA ..... Local Educational Agency  
 LEP ..... Limited English Proficient  
 LPP ..... Lease Purchase Program  
 LRE ..... Least Restrictive Environment  
 MAA ..... Medi-Cal Administrative Activities  
 MBG ..... Mandate Block Grant  
 MEP ..... Migrant Education Program  
 MOU ..... Memorandum of Understanding  
 MPP ..... Minimum Proportionality Percentage  
 MSA ..... Minimum State Aid  
 MTSS ..... Multi-Tiered Systems of Support  
 MVP ..... Multiyear Projection  
 NAEP ..... National Assessment of Educational Progress  
 NCES ..... National Center for Education Statistics  
 NCLB ..... No Child Left Behind  
 NPS/A ..... Nonpublic School/Agency  
 NSS ..... Necessary Small School or Necessary Small SELPA  
 OAL ..... Office of Administrative Law



OMB .....	Office of Management and Budget
OPEB .....	Other Postemployment Benefits
OPSC .....	Office of Public School Construction
P-1 .....	First Principal (Apportionment)
P-2 .....	Second Principal (Apportionment)
PAR .....	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA .....	Project Cost Account
PEPRA .....	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI .....	Program Improvement
PIT .....	Personal Income Tax
PKS .....	Particular Kinds of Services
PL .....	Public Law (federal law)
PL 81-874 .....	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA.....	Patient Protection and Affordable Care Act
PPIC .....	Public Policy Institute of California
PRSP .....	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA .....	Public School System Stabilization Account
PTA .....	Parent Teachers Association
QCR.....	Quality Control Review
QEIA.....	Quality Education Investment Act
QRIS .....	Quality Rating and Improvement Systems
QSCB .....	Qualified School Construction Bonds
QZAB .....	Qualified Zone Academy Bond
RDA.....	Redevelopment Agency
REU .....	Reserve for Economic Uncertainties
RFA .....	Request for Application
RMR .....	Regional Market Rate
ROC/P .....	Regional Occupational Center/Program
RRMA.....	Routine Restricted Maintenance Account
RSDSS .....	Regional System of District and School Support
RSP .....	Resource Specialist Program
RTL .....	Response to Intervention
RTTT .....	Race to the Top
S4 .....	Statewide System of School Support
<i>SIC</i> .....	Supplemental and Concentration Grant
SAB .....	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT .....	School Assistance and Intervention Team
SARB .....	School Attendance Review Board (County office level)
SART .....	School Attendance Review Team (School site level)
SARC .....	School Accountability Report Card
SAT-9 .....	Stanford Achievement Test, Ninth Edition, Form T
SB .....	Senate Bill
SBAC .....	Smarter Balanced Assessment Consortium
SBE .....	State Board of Education
SCA .....	Senate Constitutional Amendment
SCE .....	State Compensatory Education
SCO .....	State Controller's Office
SCR .....	Senate Constitutional Resolution
SDC .....	Special Day Class
SEA .....	State Education Agency
SED .....	Severely Emotionally Disturbed
SEIU .....	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF .....	Supplemental Educational Revenue Augmentation Fund
SES .....	Socioeconomic Status or Supplemental Educational Services
SfA .....	School Food Authority
SFID .....	School Facility Improvement District
SFP.....	School Facility Program
SfSD .....	School Fiscal Services Division of CDE
SFSF .....	State Fiscal Stabilization Fund
SIG .....	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA .....	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR .....	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR .....	Statewide Target Rate
SWD .....	Students with Disabilities
SWP .....	Schoolwide Program
TANF .....	Temporary Assistance for Needy Families
TAS .....	Targeted Assistance School

TIIG ..... Targeted Instructional Improvement Grant  
TK..... Transitional Kindergarten  
TRANS..... Tax and Revenue Anticipation Notes  
UP ..... Unduplicated Pupil  
UPP ..... Unduplicated Pupil Percentage