

BEAUMONT UNIFIED SCHOOL DISTRICT



2024-25 PRELIMINARY BUDGET GENERAL AND SPECIAL PURPOSE FUNDS

350 W. Brookside Avenue
Beaumont, CA 92223
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May 21, 2024

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET

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BEAUMONT UNIFIED SCHOOL DISTRICT MISSION STATEMENT

The Beaumont Unified School District shall provide high quality educational opportunities for all students in a safe and secure learning environment through a shared commitment among home, school, and community.

STRATEGIC PLAN

The vision of the Beaumont Unified School District is to provide a quality education by leading, assisting and motivating students to establish and achieve goals to become responsible and productive citizens. A partnership involving the school, home, and community will provide an environment that is conducive to intellectual, academic, personal, and social growth.

ORGANIZATIONAL CORE VALUES

- We believe student success is the primary focus of all our efforts.
- We believe all people should act with integrity, perform at exemplary levels, and should be held accountable for results.
- We believe commitment from students, home, school, and community is vital to student success.
- We believe all students can and should learn and it is our responsibility to provide appropriate opportunities to facilitate that learning.
- We recognize that students learn in different ways and at different rates, and we will provide for these differences.
- We believe all people have value and worth; we embrace diversity and cultural differences as an asset and strength.
- We believe that with the right attitude, achievement is unlimited.

ESSENTIAL GOALS AND OUTCOMES

- All students will meet or exceed grade-level standards.
- All students will have the essential skills to effectively function in a post-secondary educational setting or the world of work.
- All students will become positive, caring, and contributing members of society.

PRIORITIES

INSTRUCTION:

- Prioritize the district and site budgets to meet students' needs.
- Identify and communicate the essential standards for each subject area at each grade level.
- Provide differentiated instruction to meet individual student needs.

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STRATEGIC PLAN CONT.

- Implement ongoing benchmark assessments in order to determine student progress towards standards.
- Address the counseling needs of students.
- Encourage lifelong learning by developing alternatives and options to meet the unique interests and needs of students.
- Celebrate and recognize student attendance and achievement.

RESOURCES/MATERIALS/EQUIPMENT:

- Provide facilities, equipment, supplies, and materials as needed to enhance student learning.
- Develop interagency cooperation to deliver assistance and counseling through services currently available in the community.
- Seek business and agency partnerships to provide real worksite learning activities including internships and apprenticeships.
- Enhance the District's safety and security programs to ensure a safe and secure environment.
- Utilize technology to its fullest potential to maximize learning and productivity.

EMPLOYEES:

- Provide the training teachers, support staff, and administrators need to do their jobs effectively.
- Promote opportunities for all employees to interact with each other and to understand that each employee is essential to the success of our students.
- Hire employees that embrace the District's core values.
- Recognize the performance, achievement, and dedication of employees.

COMMUNICATION:

- Seek, support, and encourage open and honest communication.
- Communicate standards and expectations to students, parents, staff, and the community.
- Build trust with all entities through collaborative relationships, ongoing interactions, and positive behaviors.
- Encourage and promote communication among all levels of education in order to connect programs, services, and curriculum.

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THE HISTORY OF BEAUMONT UNIFIED SCHOOL DISTRICT

The Beaumont Unified School District, located in Riverside County, was established in 1953 and is comprised of approximately 110 square miles. The District currently operates 15 school sites, which include seven (7) elementary schools, one (1) K-8 school, two (2) middle schools, one (1) comprehensive high school, one (1) continuation high school, one (1) 21st Century Learning Institute, one (1) high school middle college, and one (1) adult school. The 2024-25 enrollment projection in grades Transitional Kindergarten (TK) through 12, including Non-Public School programs and county programs, is 12,359.

The District is located in the northwestern portion of Riverside County at the Intersection of the U.S. Interstate 10 and State Route 60 Freeways. This District serves students in the communities of Beaumont, Cherry Valley, a portion of Banning, and a portion of Calimesa in the San Bernardino County.

Since 2012-13, the District grew by approximately 40.4%. The District is projecting growth of 2.5% in 2024-25.

The Board of Trustees of the Beaumont Unified School District (the Board) consists of five members who, beginning with the election of November 2014, are elected by trustee areas to overlapping four-year terms at elections held every two years. If a vacancy arises during any term, the vacancy is filled by the majority vote of the remaining Board members and, if there is no majority, by a special election. Each December the Board elects a president, vice-president, and a clerk to serve a one-year term.

The Board appoints the District's Superintendent of Schools and they report directly to the Board. The Superintendent and key District administrators administer and manage the policies of the District. The Superintendent is responsible for management of the District's day-to-day operations and supervises the work of other administrators. Staff provides fiscal services, student services, facilities, human resources, and administrative and instructional support services.



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BOARD OF TRUSTEES

Mrs. Susie Lara,
President

Mrs. Melissa Williamson,
Vice President

Mr. Jeff Brown,
Clerk

Mr. David Sanchez,
Member

Mr. Shawn Mitchell,
Member

DISTRICT ADMINISTRATION

Mrs. Mays Kakish,
Superintendent

Mr. Sergio San Martin
Chief Business Official

Dr. Ebon Brown,
**Assistant Superintendent of
Instruction and Support Services**

Mrs. Jennifer Castillo,
**Assistant Superintendent of
Human Resources**

SITE ADMINISTRATION

Elementary Schools

Mr. Ian Young,
Principal, Anna Hause

Mr. Joel Hudec,
Principal, Brookside

Mrs. Idali Lopez,
Principal, Palm Innovation Academy

Mrs. Yesenia Casillas,
Principal, Starlight

Mrs. Ann-Marie Farias,
Principal, Sundance

Mrs. Mandy McClure,
Principal, Three Rings Ranch

Ms. Lora Roman,
Principal, Tournament Hills

K-8 Schools

Dr. Mari Saenz,
Principal, Summerwind Trails

Middle Schools

Mr. Sean Dickinson,
Principal, Mountain View

Mr. Chris Horton,
Principal, San Gorgonio

High Schools

Mr. Drew Scherrer,
Principal, Beaumont High School

Mr. Anthony Coronado,
Principal, Beaumont Adult School

Dr. Benisha Carr,
**Principal, Glen View High
21st Century Learning Institute
Beaumont Middle College High School**

INTRODUCTION

The budget is the educational plan of the District expressed in dollars. It reflects the educational programs offered to the community. The budget document also serves as an instrument of control by which the Board of Trustees and the administration ensure that the educational plan is followed.

Our school district is highly dependent on external sources of revenue. Except under unique circumstances, we cannot adjust the local tax rate to provide a higher level of income. Nearly all revenues are either directly provided or regulated by higher levels of government.

The District utilizes a Study Budget concept. The Study Budget is used as a preliminary or working document. It is a “roll-over budget” which means that all continuing costs such as salaries, fringe benefits, contract obligations, utilities, insurance, etc., were moved forward from 2023-24 to 2024-25. Adjustments are made for step/column advancements and increased rates, as appropriate. The Board of Trustees has approved a July 1, single budget adoption cycle. In May, a notice is published in a newspaper of general circulation stating that the budget will be available for public inspection three (3) days before the public hearing at the Educational Support Facility (ESF), the Beaumont Library, and on the District’s website. Included in the published notice is an announcement of the public hearing date. The Board of Trustees conducts a public hearing on the budget, then in a subsequent board meeting, determines and approves the final annual budget, which is called the Adopted Budget.

The total District budget includes both General Purpose and Special Purpose funds. All operational costs of the school district are represented in these budgets. Over 4,000 expenditure accounts display specific costs of various school instructional and support programs. The General and Special Purpose Budgets are structured on a fiscal basis from July 1 to June 30. The General Fund is subdivided into two components:

- 1) Unrestricted General Purpose – Fund 03
- 2) Restricted General Purpose – Fund 06
 - Categorical Programs
 - Special Education
 - Restricted State Lottery
 - Routine Restricted Maintenance

Special Purpose funds have a similar budget adoption procedure; however, these funds have significantly smaller budgets than General Purpose Funds.

Beginning with the 2013–14 budget, the new Local Control Funding Formula (LCFF) replaces the previous K–12 finance system. For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants replacing most of the funding streams that existed prior to 2013-14, including revenue limits and many state categorical programs.

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET

INTRODUCTION CONT.

The LCFF includes the following components for school districts and charter schools:

- Provides a base grant equivalent to \$10,673 per average daily attendance (ADA). The actual base grants vary by grade span.
- Grade Span Adjustment (GSA) of 10.4 percent of the base grant amount for transitional kindergarten TK through grade three. As a condition of receiving these funds, the Local Education Agency (LEA) shall maintain an average class size enrollment of no more than 24 pupils, unless the LEA has collectively bargained an annual alternative enrollment average in TK through third grade. Beaumont has not.
- Provides a Career Technical Education (CTE) adjustment of 2.6 percent of the base grant amount for grades nine through twelve.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007–08 state funding levels (adjusted for inflation) and also guarantees a minimum amount of state aid to LEAs.

In addition, certain assumptions affect several budget factors. These are:

1. School funding allocations for instructional, administrative, support supplies, services, and equipment were determined using current formulas.
2. Salary step and column increments have been included for those employees who qualify for them.
3. Projected a cost of living adjustment (C.O.L.A.) included in the LCFF target funding of 0.76%.
4. Projected enrollment of 12,359 (including non-public students).
5. Projected average daily attendance (ADA) of 11,641 (which includes 24 ADA for county-operated classes and 12 ADA for non-public operated classes).
6. Local Control Funding Formula based on the following amounts per grade span at full funding:
 - a. \$9,994 Base + \$1,039 Grade Span Adjustment (GSA) for Grades K-3
 - b. \$10,146 Base for Grades 4-6
 - c. \$10,446 Base for Grades 7-8
 - d. \$12,106 Base + \$315 Career Technical Education (CTE) for Grades 9-12
 - e. Supplemental per unduplicated pupil:
 - i. Grades TK-3, \$ 1,512
 - ii. Grades 4-6, \$ 1,390
 - iii. Grades 7-8, \$ 1,431

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2024-25 ADOPTED BUDGET

- iv. Grades 9-12, \$ 1,702
- f. Concentration per unduplicated pupil:
 - i. Grades TK-3, \$ 968
 - ii. Grades 4-6, \$ 890
 - iii. Grades 7-8, \$ 917
 - iv. Grades 9-12, \$ 1,090

The budget maintains Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding as add-ons to the LCFF. The budget requires LEAs to maintain 2012-13 expenditure levels for transportation from the funds received for this purpose.

As part of the LCFF, school districts and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2014, using a template adopted by the California State Board of Education (SBE). In addition, the SBE is required to adopt evaluation rubrics to assist LEAs and oversight entities in evaluating strengths, weaknesses, areas that require improvement, technical assistance needs, and where interventions are warranted. Subsequent revisions to the template or evaluation rubrics are required to be approved by the SBE by January 31 before the fiscal year in which the template or rubric would be used. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators.

The District qualifies for, applies for, and receives significant income from special-purpose Federal funds. Funds available for Federal categorical projects in 2024-25 are less (per student) when compared to prior years.

The California electorate approved the Lottery initiative in 1985-86. School districts must report separately the amount of Lottery funds received and the purposes for which the funds are expended. Lottery funds are separated into two categories:

- Lottery, Unrestricted
- Lottery, Instructional Materials

PROJECTED ENROLLMENT

Projected enrollment represents the estimated number of students enrolled at each school site (used for staffing purposes).

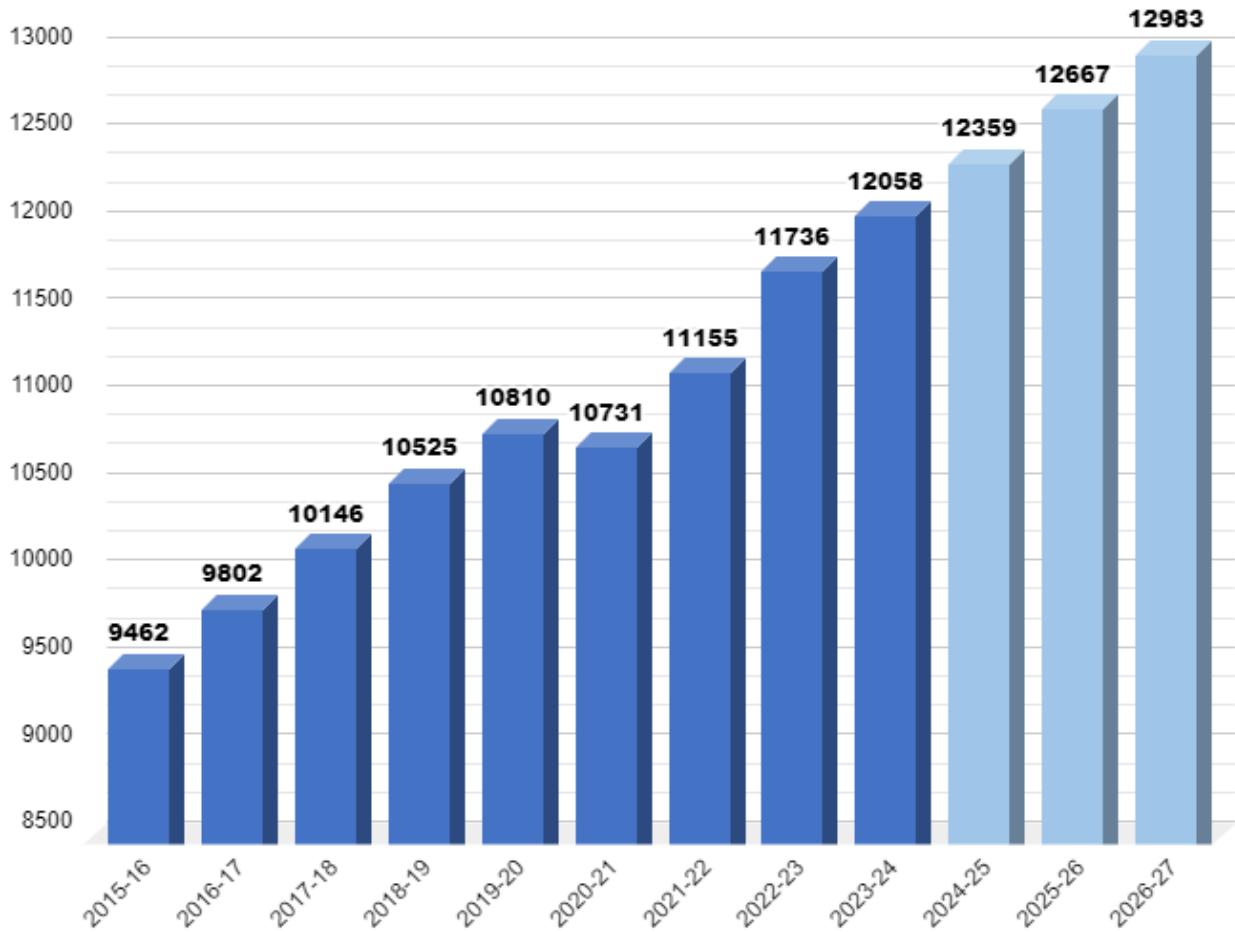
The most critical item in the preparation of all school and department budgets is projected enrollment. It is very important that the projections be the same district-wide in order to maintain consistency throughout the budget process as well as planning for additional facilities. Revenue (income) projections must be based on the same figures used in determining staffing patterns, facility needs, and other expenditures. The Enrollment committee prepared the official enrollment estimates for the entire district as well as for each individual school based on all information available. The enrollment projection will be distributed to each site for review and comment. The Cabinet reserves the right to modify the recommended official projections based on a principal's review and input.

BASIC ASSUMPTIONS

Enrollment projections are based on CBEDS data received for the current school year and projected to the following October CBEDS. Initial enrollment projections for the following school year will be generated each January. Official enrollment projections will be adjusted and available for review and use in February/March of each year. The subsequent adjustment will be made to adjust the current year and project the future year enrollment. The enrollment projections do not include retention. The Facilities Planning Department encourages site administrators to submit retention student counts to the Facilities Department at the earliest possible time, so final adjustments can be made. Additionally, the Board of Trustees has established clear policies regarding inter-district and intra-district requirements.

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET

CBEDS ENROLLMENT HISTORY



- CBEDS numbers include regular education, special education, non-public, and county programs. The total enrollment does not include preschool students of approximately 122 in 2023-24.
- Beginning with the 2013-14 school year, students enrolled in the County programs are counted in the District's total enrollment
- CBEDS Enrollment is projected for the school year 2024-25, 2025-26, and 2026-27.

PROJECTED AVERAGE DAILY ATTENDANCE (ADA)

Projected average daily attendance (ADA) is used to calculate the projected 2024-25 LCFF funding Beaumont will receive from the State of California to educate our students.

Average daily attendance is equal to the average number of pupils actually attending classes over a span of time. School districts report the attendance three times a year, Period 1 (P1), Period 2 (P2), and Period 3 (Annual). For the majority of our Unrestricted Funding Resource, the benchmark in time is called P2 or Period 2 reporting. This time period is the last complete school month ending prior to April 15 of a school year.

School districts are funded on an amount based upon the average daily attendance. Compulsory attendance laws state, in general, that all children age 6 through 18 must be enrolled in a full-time educational program. There are exceptions made for various special education students, working students over the age of 16, and students who have already graduated, among others. The funding generated by attendance is apportioned to the school district, by the State, on a monthly basis.

The estimated funding for average daily attendance is referred to as the Local Control Funding Formula (LCFF). The District's attendance projections are based on an increase of enrollment projections due to growth within our district. The amount per ADA is different for each grade span per the table below:

Local Control Funding Formula (LCFF)

Amount per ADA:

TK-3 Grade	\$13,513
4 - 6 Grade	\$12,426
7 - 8 Grade	\$12,794
9-12 Grade	\$15,213

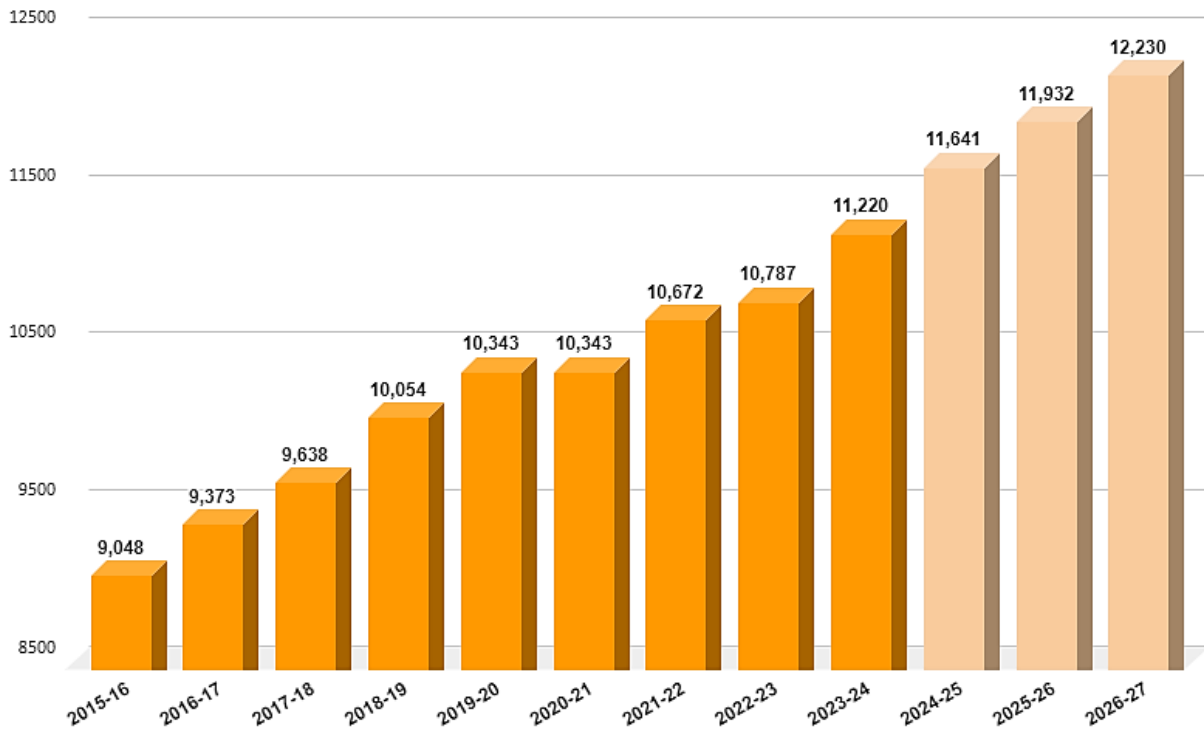
The amount per ADA includes an increase of 0.76% for the proposed COLA (Cost of Living Adjustment).

The projected ADA for 2024-25 is 11,641. It is made up of the following programs:

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2024-25 PROJECTED ADA	
K-12	11,605
NPS	12
COUNTY	24
TOTAL	11,641

AVERAGE DAILY ATTENDANCE (P2) HISTORY



- ADA numbers include regular education, special education, non-public, and county programs
- ADA is projected for school year 2024-25, 2025-26, and 2026-27

The Facts behind SACS

SACS stands for Standardized Account Code Structure and was a response to statutes passed in 1993 and 1995 calling for the development of a model of accounting and budget structure. This new structure was developed to accomplish several fundamental objectives:

- Better information for the public;
- Comparability across all school districts within the state and the greater area of the United States;
- Automate financial statement preparation (previously the J-200 report) and other reports such as the J-380 report on indirect cost, and the J-141 report on transportation costs;
- Compliance with federal guidelines and reporting requirements thus increasing California's opportunities for additional federal funding;
- The creation of a logical framework that can be used to determine where education funds come from and how they are used.



THE PARTS DEFINED:

Fund

A fund is a self-balancing set of financial accounts used to accumulate all detailed information for an overall activity. An example would be the Cafeteria Fund, which is used to account for all revenues, expenditures, liabilities, assets, and equity for the operation of the Food Services program.

Resource

Provides the ability to track revenues to their sources. Some of these sources are restricted in nature and have reporting requirements. All activities within each resource must balance the same way the fund must balance.

Project Year

Differentiates the year the monies were awarded to the district. This helps track the use of monies that span more than one fiscal year.

Goal

This field provides the ability to define objectives within the educational program; special populations serviced, and improve the allocation of direct support costs.

Function

Defines the activity for which a service or material is acquired.

BUDGET CYCLE

ADOPTED BUDGET July 1



1st INTERIM BUDGET December 15



2nd INTERIM BUDGET March 15



ESTIMATED ACTUALS July 1



UNAUDITED ACTUALS September 15



AUDITED ACTUALS December 15

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET

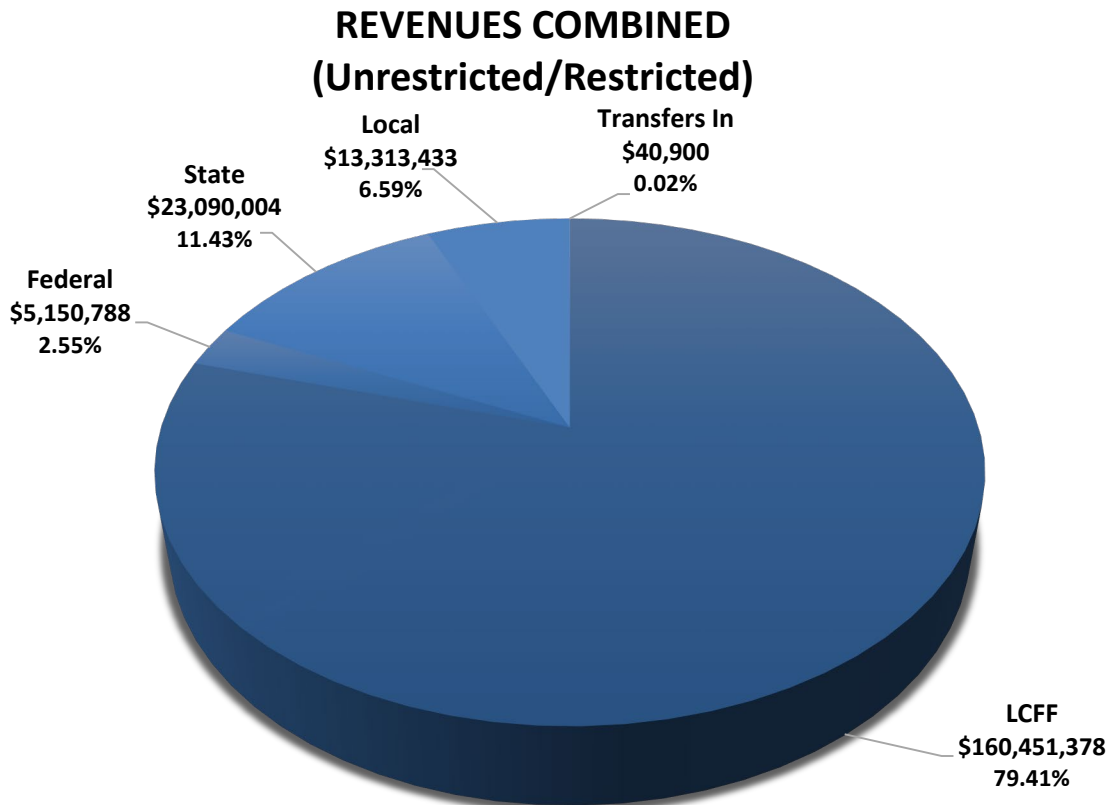
General Fund Revenue

The General Fund accounts for all operating budgets of the District other than Special Revenue Funds. Special Revenue Funds are:

- Adult Education
- Cafeteria Special Revenue
- Deferred Maintenance
- Pupil Transportation Equipment
- Special Reserve-other than Capital Outlay Projects
- Building Fund
- Capital Facilities
- County Schools Facilities Fund
- Special Reserve-Capital Outlay Projects

The revenues in the General Fund are comprised of the following:

REVENUES	2024-25 Preliminary Budget
LCFF	\$160,451,378
Federal Revenues	\$5,150,788
Other State Revenues	\$23,090,004
Other Local Revenue	\$13,313,433
Transfers In	\$40,900
TOTAL REVENUES	\$202,046,503



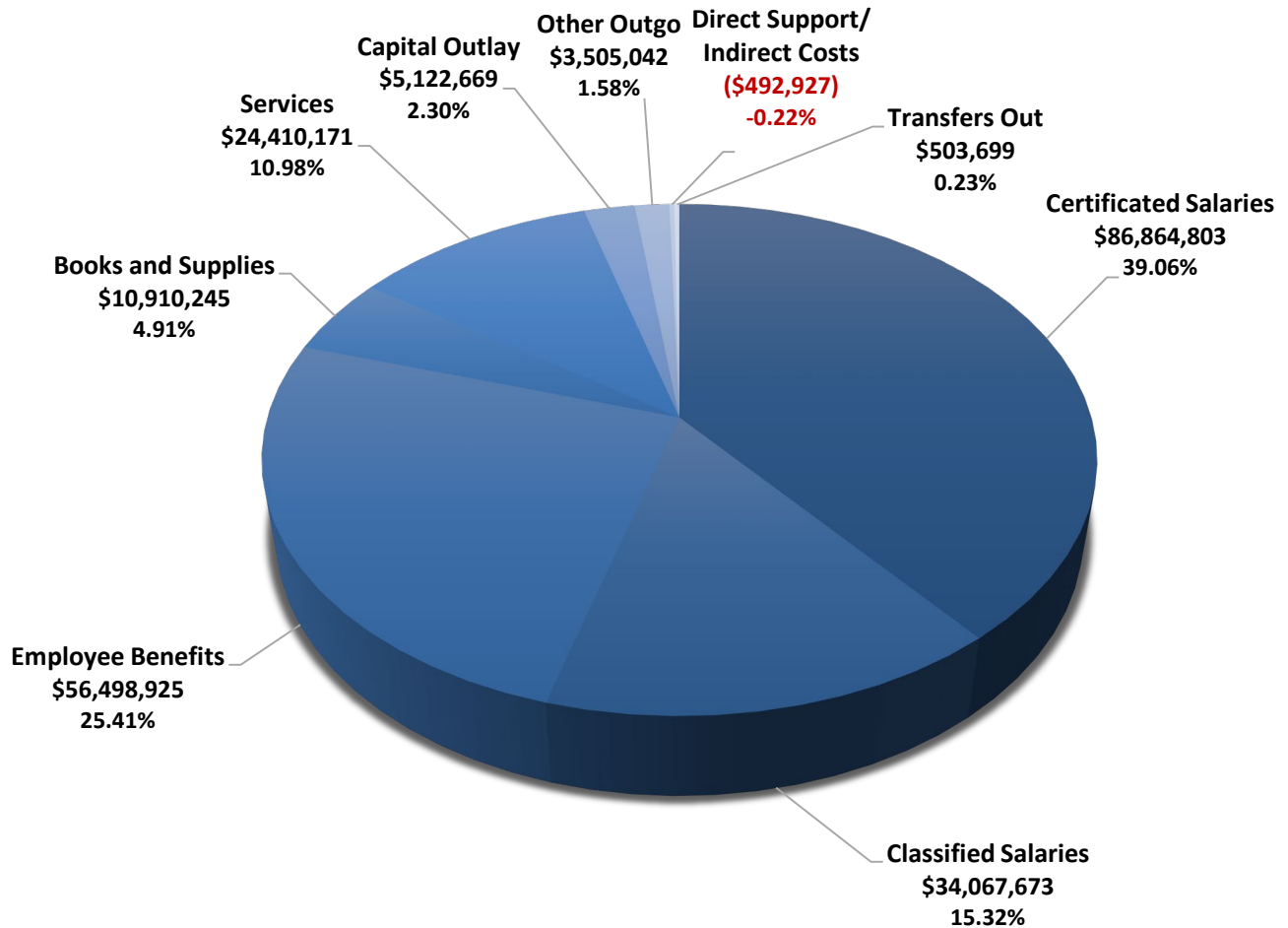
Categorical aid is money obtained through grants and entitlements from the State, Federal and or Local governments. The monies are earmarked for special purposes and used to provide additional resources and materials for students. Further, these monies are intended to enhance the educational program and there are strict regulations and reporting requirements on their use.

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET

General Fund Expenditures

EXPENDITURES	2024-25 Preliminary Budget
Certificated Salaries *	\$86,864,803
Classified Salaries *	\$34,067,673
Employee Benefits *	\$56,498,925
Books & Supplies	\$10,910,245
Services, Other Operating Expense	\$24,410,171
Capital Outlay	\$5,122,669
Other Outgo	\$3,505,042
Direct Support / Indirect Costs	\$(492,927)
Transfers Out	\$503,699
TOTAL EXPENDITURES	\$221,390,300

EXPENDITURES COMBINED (Unrestricted/Restricted)



BEAUMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND (03 AND 06)
Unrestricted and Restricted
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description		Account Codes	2023-24 Original Budget	2023-24 Estimated Actuals	2024-25 Preliminary Budget
A. REVENUES					
1	LCFF Sources	8010-8099	147,615,894	150,142,755	160,451,378
2	Federal Revenue	8100-8299	4,113,223	8,094,130	5,150,788
3	Other State Revenue	8300-8599	21,052,578	24,998,627	23,090,004
4	Other Local Revenue	8600-8799	10,981,455	15,384,169	13,313,433
5	TOTAL REVENUE		183,763,150	198,619,681	202,005,603
B. EXPENDITURES					
1	Certificated Salaries	1000-1999	78,130,798	83,138,301	86,864,803
2	Classified Salaries	2000-2999	30,327,844	30,774,947	34,067,673
3	Employee Benefits	3000-3999	52,460,495	51,117,243	56,498,925
4	Books and Supplies	4000-4999	14,363,644	14,037,978	10,910,245
5	Services & Other Operating Expend.	5000-5999	24,956,165	31,477,163	24,410,171
6	Capital Outlay	6000-6999	3,222,686	4,531,916	5,122,669
7	Other Outgo	7100-7299	3,057,115	3,880,848	3,505,042
8	Indirect Cost	7300-7399	(398,957)	(342,864)	(492,927)
9	TOTAL EXPENDITURES		206,119,790	218,615,532	220,886,601
C. EXCESS (Deficiency) of REVENUE over EXPENDITURES			(22,356,640)	(19,995,851)	(18,880,998)
D. OTHER FINANCING SOURCES/USES					
1	Interfund Transfers				
	a) Interfund Transfers In	8910-8929	22,145	307,197	40,900
	b) Interfund Transfers Out	7610-7629	503,699	503,699	503,699
2	Other Sources/Uses				
	a) Sources	8930-8979	0	0	0
	b) Uses	7630-7699	0	0	0
3	Contributions	8980-8999	0	0	0
4	TOTAL, OTHER FINANCING SOURCES/USES		(481,554)	(196,502)	(462,799)
E. NET INCREASE(DECREASE) IN FUND BALANCE			(22,838,194)	(20,192,353)	(19,343,797)
F. FUND BALANCE, RESERVES					
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	76,047,442	79,211,407	59,019,054
	b) Audit Adjustments	9793	0	0	0
	c) As of July 1 - Audited (F1a + F1b)		76,047,442	79,211,407	59,019,054
	d) Other Restatements	9795	0	0	0
	e) Adjusted Beginning Balance (F1c + F1d)		76,047,442	79,211,407	59,019,054
2	ENDING FUND BALANCE (Line E + Line F1e)		53,209,248	59,019,054	39,675,257
COMPONENTS OF THE ENDING FUND BALANCE					
	a) Nonspendable, including Revolving Cash	9711	10,000	10,000	10,000
	b) Restricted	9740	19,909,412	15,092,114	5,592,820
	c) Committed	9760	24,989,897	34,077,042	24,461,358
	d) Assigned	9780	2,101,234	3,266,321	2,969,370
	e) Reserve for Economic Uncertainties 3%	9789	6,198,705	6,573,577	6,641,709
UNASSIGNED/UNAPPROPRIATED			0	0	0
11.33% Reserve			23,410,441	24,826,209	25,083,521
ENDING FUND BALANCE LESS RESERVE FOR ECONOMIC UNCERTAINTIES, 11.33%			29,798,807	34,192,845	14,591,736



BEAUMONT UNIFIED SCHOOL DISTRICT

BUDGET NARRATIVE

2024-25 PRELIMINARY BUDGET



BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET
Budget Narrative

General Fund

The budgeted revenue for the General Fund is based on an estimated P-2 K-12 ADA of 11,605 (excluding 12 ADA for non-public and 24 ADA for county operated programs). This reflects an increase of 36 ADA from the 2023-24 P-2.

Average Daily Attendance (ADA)

The projected 2024-25 P-2 ADA (including county & non-public) reflects a 2.83% increase of 320 ADA from 2023-24 P-2 actual ADA of 11,321

Projected 2024-25 P-2 ADA and the actual P-2 ADA five years prior is:

2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
10,311	10,343	10,191	10,787	11,321	11,641

Projected LCFF

The Local Control Funding Formula (LCFF) for 2024-25 is based on an ADA of 11,641 (including District Non-Public, County Community Schools, County Non-Public, and County Special Education).

Included in the LCFF projected revenue:

Property Taxes:	\$ 21,551,167.00
State Aid:	\$138,900,211.00
<i>(includes \$36,854,620 in Education Protection Act Funds)</i>	

Revenue Information

Changes to Unrestricted:

LCFF Sources

State Aid	\$ 9,404,026.00
Education Protection Act Funds	\$ 1,603,667.00
Property Taxes	\$ (970,685.00)
Transfer to Charter in Lieu of Taxes	\$ 271,615.00

LCFF Sources increase \$ 10,308,623.00

Federal Revenue \$ (127,175.00)

Other State Revenue \$ (218,925.00)

Other Local Revenue \$ (606,905.00)

Transfers In \$ (266,297.00)

Unrestricted Increase \$ 9,089,321.00

Changes to Restricted:

Federal Revenues

Title I	\$ (32,683.00)
ESSER II	\$ (2,772,323.00)
SPED IDEA Mental Health	\$ (101,611.00)
SPED IDEA Basic Local Assistance	\$ 113,712.00
SPED IDEA Preschool	\$ 2,951.00

BEAUMONT UNIFIED SCHOOL DISTRICT

2024-25 ADOPTED BUDGET

Budget Narrative

SPED IDEA Preschool Staff Development	\$ 31.00	
ARP - Homeless Children and Youth	\$ (26,244.00)	
Federal Revenues increase		\$ (2,816,167.00)
State Revenues		
Lottery Restricted	\$ (119,628.00)	
CTEIG Grant	\$ 391,352.00	
K12 Strong Workforce Grant	\$ (90,974.00)	
TUPE Grant	\$ (47.00)	
Arts and Music In Schools (Prop 28)	\$ 1,511,799.00	
Arts, Music & Instr Materials Grant	\$ (3,144,768.00)	
Middle College Grant	\$ (225,000.00)	
Learning Recovery Emergency Grant	\$ (12,432.00)	
State Revenues increase		\$ (1,689,698.00)
Other Local revenues		
Special Education - AB602	\$ (1,204,020.00)	
SPED Low Incidence Equipment	\$ (54,347.00)	
School Based Mental Health Grant	\$ (27,372.00)	
Mental Health Service Professional Grant	\$ (20,000.00)	
RCOE Cal Hope FEMA Grant	\$ (25,000.00)	
Redevelopment	\$ (129,147.00)	
GVHS HOSA Grant	\$ (3,945.00)	
		\$ (1,463,831.00)
Restricted Increase		\$ (5,969,696.00)

Expenditure Information

Description	Unrestricted	Restricted
Certificated Salaries	\$ 6,511,731.00	\$ (2,785,229.00)
Classified Salaries	\$ 2,486,187.00	\$ 806,539.00
Employee Benefits	\$ 5,320,053.00	\$ 61,629.00
Books & Supplies	\$ (1,882,499.00)	\$ (1,245,234.00)
Services & Other Outgoing	\$ (4,122,763.00)	\$ (2,944,229.00)
Capital Outlay	\$ (801,567.00)	\$ 1,392,320.00
Other Outgo (Excluding Transfers of Indirect/Direct Support Costs)	\$ -	\$ (375,806.00)
Transfers of Indirect/Direct Support Costs	\$ 91,298.00	\$ (241,361.00)
Other Financing Sources/Uses		
Contributions	\$ (3,288,021.00)	\$ 3,288,021.00
Totals	\$ 4,314,419.00	\$ (2,043,350.00)

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET
Budget Narrative

Ending Balances

The 2024-25 ending fund balances for the General Fund include:

Total Unrestricted	\$ 34,082,438.00	
Total Restricted		\$ 5,592,820.00

Components of Ending Fund Balance

Revolving Cash	\$ 10,000.00	
Economic Uncertainties (3.0%)	\$ 6,641,709.00	
Restricted Fund		\$ 5,592,820.00

COMMITMENTS:

One Month Exp. (8.33%)	\$ 18,441,812.00	
Reserve for Deficit Spending	\$ 4,719,547.00	
Textbooks Curriculum	\$ 1,300,000.00	
LCFF: Supplemental and Concentration	\$ -	

ASSIGNMENTS:

BTA Health and Welfare Pool	\$ 1,171,400.00	
CNG Station	\$ 143,323.00	
BACME Health and Welfare Pool	\$ 598,332.00	
Facilities Use	\$ 73,691.00	
ADA Incentive	\$ 284,426.00	
Vacation Liability	\$ 698,198.00	

PROJECTION OF OTHER FUNDS

Adult Education (Fund 11)

Beginning Balance	\$ 493,568.00	
Revenues	\$ 2,666,297.00	
Expenditures	\$ 2,717,514.00	
Transfers In	\$ -	
Ending Balance	\$ 442,351.00	

Adjustments:

Federal Revenue	\$ (88,474.00)	
State Revenue	\$ -	
Local Revenue	\$ 55,272.00	
Expenditures	\$ 297,536.00	
Transfers In	\$ -	

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET
Budget Narrative

Child Development Fund (Fund 12)

Beginning Balance	\$ 1,588.00
Revenues	\$ 327,173.00
Expenditures	\$ 327,173.00
Ending Balance	\$ 1,588.00

Adjustments:

State Revenue	\$ 231,211.00
Expenditures	\$ 231,211.00

Cafeteria Special Revenue Fund – Child Nutrition (Fund 13)

Beginning Balance	\$ 8,841,536.00
Revenues	\$ 9,236,683.00
Expenditures	\$ 12,606,436.00
Ending Balance	\$ 5,471,783.00

Adjustments:

Federal Revenue	\$ 167,476.00
State Revenue	\$ 113,985.00
Local Revenue	\$ (1,118.00)
Expenditures	\$ 2,190,479.00

Deferred Maintenance (Fund 14)

Beginning Balance	\$ 713,379.00
Revenues	\$ -
Expenditures	\$ 1,217,078.00
Transfers In	\$ 503,699.00
Ending Balance	\$ -

Adjustments:

Local Revenue	\$ (12,444.00)
Expenditures	\$ 331,697.00

Pupil Transportation Equipment (Fund 15)

Beginning Balance	\$ 144,434.00
Revenues	\$ -
Transfers In	\$ -
Ending Balance	\$ 144,434.00

Adjustments:

Local revenue	\$ (2,678.00)
Expenditures	\$ -

BEAUMONT UNIFIED SCHOOL DISTRICT

2024-25 ADOPTED BUDGET

Budget Narrative

Building Fund – Measure Z (Fund 21)

Beginning Balance	\$ 12,006,548.00
Revenues	\$ 60,000.00
Expenditures	\$ 11,885,164.00
Other Sources	\$ -
Ending Balance	\$ 181,384.00

Adjustments:

Local Revenue	\$ (28.00)
Expenditures	\$ 8,020,328.00
Other Sources	\$ (15,811,355.00)

Capital Facilities – Developer Fees (Fund 25)

Beginning Balance	\$ 9,351,077.00
Revenues	\$ 3,100,000.00
Expenditures	\$ 4,567,773.00
Transfers Out	\$ -
Ending Balance	\$ 7,883,304.00

Adjustments:

Local Revenue	\$ (137,808.00)
Expenditures	\$ 464,603.00
Other Sources	\$ -

County School Facilities Fund (Fund 35)

Beginning Balance	\$ 86.00
Revenues	\$ -
Expenditures	\$ -
Transfers Out	\$ -
Ending Balance	\$ 86.00

Adjustments:

Local Revenue	\$ (1.00)
Expenditures	\$ -
Other Sources	\$ -

Special Reserve for Capital Outlay Projects (Fund 40)

Beginning Balance	\$ 10,258,232.00
Revenues	\$ 150,000.00
Expenditures	\$ 6,829,618.00
Transfers in	\$ -
Ending Balance	\$ 3,578,614.00

Adjustments:

Local Revenue	\$ (240,260.00)
Expenditures	\$ 2,841,407.00
Other Sources	\$ -

BEAUMONT UNIFIED SCHOOL DISTRICT
2024-25 ADOPTED BUDGET
Budget Narrative

Capital Project Fund for Blended Component Units (Fund 49)

Beginning Balance	\$ 5,436,447.00
Revenues	\$ 5,093,263.00
Expenditures	\$ 3,182,812.00
Transfers Out	\$ 40,900.00
Ending Balance	<u>\$ 7,305,998.00</u>

Adjustments:

Local Revenue	\$ (460,665.00)
Expenditures	\$ (350,877.00)
Other Sources	\$ 5,058,694.00

Bond Interest and Redemption (Fund 51)

*Information for this fund is provided by Riverside County Office of Education.
The tax rate for 2023-24 is .07777.*

Beginning Balance	\$ 12,506,642.00
Revenues*	\$ 6,489,975.00
Expenditures*	\$ 7,421,022.00
Sources*	<u>\$ 989,177.00</u>
Ending Balance	\$ 12,564,772.00

**Revenue, expenditures, and sources are actuals through April 30, 2024.
Riverside County Office of Education oversees this fund for the processing of
the school bond repayment.*

Contributions from the General Unrestricted:

Routine Restricted Maintenance	\$ 6,451,791.00
Transportation	\$ 1,551,429.00
Special Education	\$ 26,107,964.00

General Long-Term Debt Account Group:

July 1, 2024 balances (principal only)

General Obligation Bonds	\$110,484,358.50
Certificates of Participation	\$ 1,393,968.05
Capital Leases Payable	\$ 3,014,213.53
Compensated Absences Payable	\$ 698,198.08
Other Post-Emp. Benefits (OPEB)	\$ 13,895,423.00

Indirect Cost Rate:

2020-21	10.02%
2021-22	6.49%
2022-23	4.56%
2023-24	6.84%
2024-25	7.27%



BEAUMONT UNIFIED SCHOOL DISTRICT

SACS FUND FORMS

2024-25 PRELIMINARY BUDGET



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2023-24 Estimated	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	G	G

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	150,142,755.00	0.00	150,142,755.00	160,451,378.00	0.00	160,451,378.00	6.9%
2) Federal Revenue		8100-8299	192,175.00	7,901,955.00	8,094,130.00	65,000.00	5,085,788.00	5,150,788.00	-36.4%
3) Other State Revenue		8300-8599	3,678,034.00	21,320,593.00	24,998,627.00	3,459,109.00	19,630,895.00	23,090,004.00	-7.6%
4) Other Local Revenue		8600-8799	1,812,430.00	13,571,739.00	15,384,169.00	1,205,525.00	12,107,908.00	13,313,433.00	-13.5%
5) TOTAL, REVENUES			155,825,394.00	42,794,287.00	198,619,681.00	165,181,012.00	36,824,591.00	202,005,603.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,001,294.00	24,137,007.00	83,138,301.00	65,513,025.00	21,351,778.00	86,864,803.00	4.5%
2) Classified Salaries		2000-2999	19,107,188.00	11,667,759.00	30,774,947.00	21,593,375.00	12,474,298.00	34,067,673.00	10.7%
3) Employee Benefits		3000-3999	30,613,477.00	20,503,766.00	51,117,243.00	35,933,530.00	20,565,395.00	56,498,925.00	10.5%
4) Books and Supplies		4000-4999	9,257,064.00	4,780,914.00	14,037,978.00	7,374,565.00	3,535,680.00	10,910,245.00	-22.3%
5) Services and Other Operating Expenditures		5000-5999	19,168,305.00	12,308,858.00	31,477,163.00	15,045,542.00	9,364,629.00	24,410,171.00	-22.5%
6) Capital Outlay		6000-6999	958,942.00	3,572,974.00	4,531,916.00	157,375.00	4,965,294.00	5,122,669.00	13.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	913,736.00	2,967,112.00	3,880,848.00	913,736.00	2,591,306.00	3,505,042.00	-9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,648,630.00)	4,305,766.00	(342,864.00)	(4,557,332.00)	4,064,405.00	(492,927.00)	43.8%
9) TOTAL, EXPENDITURES			134,371,376.00	84,244,156.00	218,615,532.00	141,973,816.00	78,912,785.00	220,886,601.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,454,018.00	(41,449,869.00)	(19,995,851.00)	23,207,196.00	(42,088,194.00)	(18,880,998.00)	-5.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	307,197.00	0.00	307,197.00	40,900.00	0.00	40,900.00	-86.7%
b) Transfers Out		7600-7629	503,699.00	0.00	503,699.00	503,699.00	0.00	503,699.00	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	(29,300,879.00)	29,300,879.00	0.00	(32,588,900.00)	32,588,900.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,497,381.00)	29,300,879.00	(196,502.00)	(33,051,699.00)	32,588,900.00	(462,799.00)	135.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,043,363.00)	(12,148,990.00)	(20,192,353.00)	(9,844,503.00)	(9,499,294.00)	(19,343,797.00)	-4.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,970,303.00	27,241,104.00	79,211,407.00	43,926,940.00	15,092,114.00	59,019,054.00	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			51,970,303.00	27,241,104.00	79,211,407.00	43,926,940.00	15,092,114.00	59,019,054.00	-25.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,970,303.00	27,241,104.00	79,211,407.00	43,926,940.00	15,092,114.00	59,019,054.00	-25.5%
2) Ending Balance, June 30 (E + F1e)			43,926,940.00	15,092,114.00	59,019,054.00	34,082,437.00	5,592,820.00	39,675,257.00	-32.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,092,114.00	15,092,114.00	0.00	5,592,820.00	5,592,820.00	-62.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	34,077,042.00	0.00	34,077,042.00	24,461,358.00	0.00	24,461,358.00	-28.2%
One Month Operating Expenditures (8.33%)	0000	9760	18,252,632.00		18,252,632.00			0.00	
Textbooks Curriculum	0000	9760	1,300,000.00		1,300,000.00			0.00	
Reserve for Deficit Spending	0000	9760	13,704,542.00		13,704,542.00			0.00	
LCFF - Supplemental and Concentration	0000	9760	819,868.00		819,868.00			0.00	
One Month Operating Expenditures (8.33%)	0000	9760			0.00	18,441,812.00		18,441,812.00	
Textbooks Curriculum	0000	9760			0.00	1,300,000.00		1,300,000.00	
Reserve for Deficit Spending	0000	9760			0.00	4,719,546.00		4,719,546.00	
d) Assigned									
Other Assignments		9780	3,266,321.00	0.00	3,266,321.00	2,969,370.00	0.00	2,969,370.00	-9.1%
BTA Health and Welfare Pool	0000	9780	1,200,603.00		1,200,603.00			0.00	
CNG Station	0000	9780	135,382.00		135,382.00			0.00	
BACME Health and Welfare Pool	0000	9780	594,721.00		594,721.00			0.00	
Advanced Placement Federal Grant	0000	9780	2,426.00		2,426.00			0.00	
Facilities Use	0000	9780	54,691.00		54,691.00			0.00	
ADA incentive	0000	9780	284,426.00		284,426.00			0.00	
MAA	0000	9780	214,442.00		214,442.00			0.00	
Donations	0000	9780	75,850.00		75,850.00			0.00	
Safety Credits - Workers' Compensation	0000	9780	5,582.00		5,582.00			0.00	
Vacation Liability	0000	9780	698,198.00		698,198.00			0.00	
BTA Health and Welfare Pool	0000	9780			0.00	1,171,400.00		1,171,400.00	

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)	
CNG Station	0000	9780			0.00	143,323.00		143,323.00	
BACME Health and Welfare Pool	0000	9780			0.00	598,332.00		598,332.00	
Facilities Use	0000	9780			0.00	73,691.00		73,691.00	
ADA incentive	0000	9780			0.00	284,426.00		284,426.00	
Vacation Liability	0000	9780			0.00	698,198.00		698,198.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,573,577.00	0.00	6,573,577.00	6,641,709.00	0.00	6,641,709.00	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	43,916,940.00	15,092,114.00	59,009,054.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			43,926,940.00	15,092,114.00	59,019,054.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				

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)	
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			43,926,940.00	15,092,114.00	59,019,054.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	92,339,433.00	0.00	92,339,433.00	102,045,591.00	0.00	102,045,591.00	10.5%
Education Protection Account State Aid - Current Year		8012	35,250,953.00	0.00	35,250,953.00	36,854,620.00	0.00	36,854,620.00	4.5%
State Aid - Prior Years		8019	302,132.00	0.00	302,132.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	250,844.00	0.00	250,844.00	250,844.00	0.00	250,844.00	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	31,070,469.00	0.00	31,070,469.00	31,070,469.00	0.00	31,070,469.00	0.0%
Unsecured Roll Taxes		8042	1,607,665.00	0.00	1,607,665.00	1,607,665.00	0.00	1,607,665.00	0.0%
Prior Years' Taxes		8043	1,816,490.00	0.00	1,816,490.00	1,816,490.00	0.00	1,816,490.00	0.0%
Supplemental Taxes		8044	1,624,865.00	0.00	1,624,865.00	1,624,865.00	0.00	1,624,865.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,765,712.00)	0.00	(3,765,712.00)	(3,765,712.00)	0.00	(3,765,712.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	970,685.00	0.00	970,685.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			161,467,824.00	0.00	161,467,824.00	171,504,832.00	0.00	171,504,832.00	6.2%
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	(11,325,069.00)	0.00	(11,325,069.00)	(11,053,454.00)	0.00	(11,053,454.00)	-2.4%

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)	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,142,755.00	0.00	150,142,755.00	160,451,378.00	0.00	160,451,378.00	6.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,520,977.00	2,520,977.00	0.00	2,634,689.00	2,634,689.00	4.5%
Special Education Discretionary Grants		8182	0.00	159,979.00	159,979.00	0.00	61,350.00	61,350.00	-61.7%
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		1,534,245.00	1,534,245.00		1,501,562.00	1,501,562.00	-2.1%
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		272,606.00	272,606.00		272,606.00	272,606.00	0.0%
Title III, Immigrant Student Program	4201	8290		15,006.00	15,006.00		15,006.00	15,006.00	0.0%
Title III, English Learner Program	4203	8290		115,924.00	115,924.00		115,924.00	115,924.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		93,650.00	93,650.00		93,650.00	93,650.00	0.0%
Career and Technical Education	3500-3599	8290		88,739.00	88,739.00		88,739.00	88,739.00	0.0%
All Other Federal Revenue	All Other	8290	192,175.00	3,100,829.00	3,293,004.00	65,000.00	302,262.00	367,262.00	-88.8%
TOTAL, FEDERAL REVENUE			192,175.00	7,901,955.00	8,094,130.00	65,000.00	5,085,788.00	5,150,788.00	-36.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		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 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	457,000.00	0.00	457,000.00	457,000.00	0.00	457,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,167,172.00	928,260.00	3,095,432.00	1,987,887.00	808,632.00	2,796,519.00	-9.7%
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		378,460.00	378,460.00		378,460.00	378,460.00	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		47.00	47.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		429,710.00	429,710.00		821,062.00	821,062.00	91.1%
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	1,053,862.00	19,584,116.00	20,637,978.00	1,014,222.00	17,622,741.00	18,636,963.00	-9.7%
TOTAL, OTHER STATE REVENUE			3,678,034.00	21,320,593.00	24,998,627.00	3,459,109.00	19,630,895.00	23,090,004.00	-7.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	129,147.00	129,147.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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)	
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	41,988.00	0.00	41,988.00	40,988.00	0.00	40,988.00	-2.4%
Interest		8660	766,002.00	0.00	766,002.00	350,000.00	0.00	350,000.00	-54.3%
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	14,000.00	0.00	14,000.00	14,000.00	0.00	14,000.00	0.0%
Interagency Services		8677	7,247.00	0.00	7,247.00	5,000.00	0.00	5,000.00	-31.0%
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	983,193.00	735,701.00	1,718,894.00	795,537.00	659,384.00	1,454,921.00	-15.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		12,706,891.00	12,706,891.00		11,448,524.00	11,448,524.00	-9.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,812,430.00	13,571,739.00	15,384,169.00	1,205,525.00	12,107,908.00	13,313,433.00	-13.5%
TOTAL, REVENUES			155,825,394.00	42,794,287.00	198,619,681.00	165,181,012.00	36,824,591.00	202,005,603.00	1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,139,258.00	15,993,987.00	64,133,245.00	53,334,024.00	12,875,271.00	66,209,295.00	3.2%
Certificated Pupil Support Salaries		1200	3,659,365.00	6,646,584.00	10,305,949.00	4,475,083.00	7,096,812.00	11,571,895.00	12.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,495,276.00	1,480,853.00	7,976,129.00	7,102,295.00	1,379,695.00	8,481,990.00	6.3%
Other Certificated Salaries		1900	707,395.00	15,583.00	722,978.00	601,623.00	0.00	601,623.00	-16.8%
TOTAL, CERTIFICATED SALARIES			59,001,294.00	24,137,007.00	83,138,301.00	65,513,025.00	21,351,778.00	86,864,803.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,646,316.00	6,430,257.00	8,076,573.00	1,838,911.00	8,305,220.00	10,144,131.00	25.6%
Classified Support Salaries		2200	5,702,756.00	2,914,715.00	8,617,471.00	7,171,915.00	2,258,589.00	9,430,504.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	2,667,488.00	404,916.00	3,072,404.00	2,966,647.00	119,976.00	3,086,623.00	0.5%
Clerical, Technical and Office Salaries		2400	6,244,117.00	978,688.00	7,222,805.00	6,839,968.00	754,951.00	7,594,919.00	5.2%
Other Classified Salaries		2900	2,846,511.00	939,183.00	3,785,694.00	2,775,934.00	1,035,562.00	3,811,496.00	0.7%
TOTAL, CLASSIFIED SALARIES			19,107,188.00	11,667,759.00	30,774,947.00	21,593,375.00	12,474,298.00	34,067,673.00	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,837,437.00	10,353,412.00	21,190,849.00	12,275,917.00	10,086,694.00	22,362,611.00	5.5%
PERS		3201-3202	4,741,859.00	2,533,140.00	7,274,999.00	5,556,109.00	3,292,719.00	8,848,828.00	21.6%
OASDI/Medicare/Alternative		3301-3302	2,216,578.00	1,171,193.00	3,387,771.00	2,543,208.00	1,278,173.00	3,821,381.00	12.8%
Health and Welfare Benefits		3401-3402	10,430,875.00	5,025,717.00	15,456,592.00	13,187,560.00	4,979,465.00	18,167,025.00	17.5%
Unemployment Insurance		3501-3502	39,148.00	18,161.00	57,309.00	43,557.00	16,916.00	60,473.00	5.5%
Workers' Compensation		3601-3602	1,811,290.00	813,128.00	2,624,418.00	1,956,658.00	759,873.00	2,716,531.00	3.5%
OPEB, Allocated		3701-3702	153,536.00	69,407.00	222,943.00	170,762.00	66,310.00	237,072.00	6.3%
OPEB, Active Employees		3751-3752	180,841.00	91,720.00	272,561.00	189,048.00	79,452.00	268,500.00	-1.5%
Other Employee Benefits		3901-3902	201,913.00	427,888.00	629,801.00	10,711.00	5,793.00	16,504.00	-97.4%
TOTAL, EMPLOYEE BENEFITS			30,613,477.00	20,503,766.00	51,117,243.00	35,933,530.00	20,565,395.00	56,498,925.00	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	675,386.00	1,545,561.00	2,220,947.00	790,418.00	808,632.00	1,599,050.00	-28.0%
Books and Other Reference Materials		4200	163,037.00	3,887.00	166,924.00	53,997.00	3,230.00	57,227.00	-65.7%
Materials and Supplies		4300	6,286,897.00	2,179,241.00	8,466,138.00	5,474,825.00	1,868,768.00	7,343,593.00	-13.3%
Noncapitalized Equipment		4400	2,131,744.00	1,052,225.00	3,183,969.00	1,055,325.00	855,050.00	1,910,375.00	-40.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,257,064.00	4,780,914.00	14,037,978.00	7,374,565.00	3,535,680.00	10,910,245.00	-22.3%

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)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,301,611.00	1,301,611.00	0.00	1,215,000.00	1,215,000.00	-6.7%
Travel and Conferences		5200	766,742.00	729,644.00	1,496,386.00	939,870.00	953,298.00	1,893,168.00	26.5%
Dues and Memberships		5300	112,037.00	855.00	112,892.00	111,788.00	2,875.00	114,663.00	1.6%
Insurance		5400 - 5450	1,259,777.00	40,455.00	1,300,232.00	1,805,053.00	37,790.00	1,842,843.00	41.7%
Operations and Housekeeping Services		5500	3,978,850.00	0.00	3,978,850.00	3,978,850.00	0.00	3,978,850.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,220,816.00	1,241,374.00	2,462,190.00	848,789.00	1,009,516.00	1,858,305.00	-24.5%
Transfers of Direct Costs		5710	(30,123.00)	30,123.00	0.00	(26,974.00)	26,974.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,960.00	44,790.00	49,750.00	(217,293.00)	35,360.00	(181,933.00)	-465.7%
Professional/Consulting Services and Operating Expenditures		5800	11,335,627.00	8,913,905.00	20,249,532.00	7,075,778.00	6,079,766.00	13,155,544.00	-35.0%
Communications		5900	519,619.00	6,101.00	525,720.00	529,681.00	4,050.00	533,731.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,168,305.00	12,308,858.00	31,477,163.00	15,045,542.00	9,364,629.00	24,410,171.00	-22.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,878,469.00	2,878,469.00	0.00	3,435,154.00	3,435,154.00	19.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	948,942.00	694,505.00	1,643,447.00	157,375.00	1,530,140.00	1,687,515.00	2.7%
Equipment Replacement		6500	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
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			958,942.00	3,572,974.00	4,531,916.00	157,375.00	4,965,294.00	5,122,669.00	13.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	364,658.00	2,594,209.00	2,958,867.00	364,658.00	2,219,346.00	2,584,004.00	-12.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									

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

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	93,649.00	49,719.00	143,368.00	80,854.00	40,744.00	121,598.00	-15.2%
Other Debt Service - Principal		7439	455,429.00	323,184.00	778,613.00	468,224.00	331,216.00	799,440.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			913,736.00	2,967,112.00	3,880,848.00	913,736.00	2,591,306.00	3,505,042.00	-9.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,305,766.00)	4,305,766.00	0.00	(4,064,405.00)	4,064,405.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(342,864.00)	0.00	(342,864.00)	(492,927.00)	0.00	(492,927.00)	43.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,648,630.00)	4,305,766.00	(342,864.00)	(4,557,332.00)	4,064,405.00	(492,927.00)	43.8%
TOTAL, EXPENDITURES			134,371,376.00	84,244,156.00	218,615,532.00	141,973,816.00	78,912,785.00	220,886,601.00	1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	307,197.00	0.00	307,197.00	40,900.00	0.00	40,900.00	-86.7%
(a) TOTAL, INTERFUND TRANSFERS IN			307,197.00	0.00	307,197.00	40,900.00	0.00	40,900.00	-86.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	503,699.00	0.00	503,699.00	503,699.00	0.00	503,699.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			503,699.00	0.00	503,699.00	503,699.00	0.00	503,699.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(29,300,879.00)	29,300,879.00	0.00	(32,588,900.00)	32,588,900.00	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			(29,300,879.00)	29,300,879.00	0.00	(32,588,900.00)	32,588,900.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(29,497,381.00)	29,300,879.00	(196,502.00)	(33,051,699.00)	32,588,900.00	(462,799.00)	135.5%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	150,142,755.00	0.00	150,142,755.00	160,451,378.00	0.00	160,451,378.00	6.9%
2) Federal Revenue		8100-8299	192,175.00	7,901,955.00	8,094,130.00	65,000.00	5,085,788.00	5,150,788.00	-36.4%
3) Other State Revenue		8300-8599	3,678,034.00	21,320,593.00	24,998,627.00	3,459,109.00	19,630,895.00	23,090,004.00	-7.6%
4) Other Local Revenue		8600-8799	1,812,430.00	13,571,739.00	15,384,169.00	1,205,525.00	12,107,908.00	13,313,433.00	-13.5%
5) TOTAL, REVENUES			155,825,394.00	42,794,287.00	198,619,681.00	165,181,012.00	36,824,591.00	202,005,603.00	1.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		74,679,579.00	46,783,296.00	121,462,875.00	81,582,807.00	43,669,458.00	125,252,265.00	3.1%
2) Instruction - Related Services	2000-2999		18,357,861.00	4,642,989.00	23,000,850.00	19,729,171.00	4,786,325.00	24,515,496.00	6.6%
3) Pupil Services	3000-3999		12,571,259.00	13,238,397.00	25,809,656.00	13,584,166.00	13,365,304.00	26,949,470.00	4.4%
4) Ancillary Services	4000-4999		1,421,400.00	364,361.00	1,785,761.00	1,454,871.00	48,293.00	1,503,164.00	-15.8%
5) Community Services	5000-5999		89,886.00	1,237.00	91,123.00	76,046.00	0.00	76,046.00	-16.5%
6) Enterprise	6000-6999		35,352.00	0.00	35,352.00	47,059.00	0.00	47,059.00	33.1%
7) General Administration	7000-7999		8,136,856.00	4,855,274.00	12,992,130.00	9,346,691.00	4,377,160.00	13,723,851.00	5.6%
8) Plant Services	8000-8999		18,165,447.00	11,391,490.00	29,556,937.00	15,239,269.00	10,074,939.00	25,314,208.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	913,736.00	2,967,112.00	3,880,848.00	913,736.00	2,591,306.00	3,505,042.00	-9.7%
10) TOTAL, EXPENDITURES			134,371,376.00	84,244,156.00	218,615,532.00	141,973,816.00	78,912,785.00	220,886,601.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,454,018.00	(41,449,869.00)	(19,995,851.00)	23,207,196.00	(42,088,194.00)	(18,880,998.00)	-5.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	307,197.00	0.00	307,197.00	40,900.00	0.00	40,900.00	-86.7%
b) Transfers Out		7600-7629	503,699.00	0.00	503,699.00	503,699.00	0.00	503,699.00	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	(29,300,879.00)	29,300,879.00	0.00	(32,588,900.00)	32,588,900.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(29,497,381.00)	29,300,879.00	(196,502.00)	(33,051,699.00)	32,588,900.00	(462,799.00)	135.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,043,363.00)	(12,148,990.00)	(20,192,353.00)	(9,844,503.00)	(9,499,294.00)	(19,343,797.00)	-4.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,970,303.00	27,241,104.00	79,211,407.00	43,926,940.00	15,092,114.00	59,019,054.00	-25.5%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,970,303.00	27,241,104.00	79,211,407.00	43,926,940.00	15,092,114.00	59,019,054.00	-25.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,970,303.00	27,241,104.00	79,211,407.00	43,926,940.00	15,092,114.00	59,019,054.00	-25.5%
2) Ending Balance, June 30 (E + F1e)			43,926,940.00	15,092,114.00	59,019,054.00	34,082,437.00	5,592,820.00	39,675,257.00	-32.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,092,114.00	15,092,114.00	0.00	5,592,820.00	5,592,820.00	-62.9%
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	34,077,042.00	0.00	34,077,042.00	24,461,358.00	0.00	24,461,358.00	-28.2%
One Month Operating Expenditures (8.33%)	0000	9760	18,252,632.00		18,252,632.00			0.00	
Textbooks Curriculum	0000	9760	1,300,000.00		1,300,000.00			0.00	
Reserve for Deficit Spending	0000	9760	13,704,542.00		13,704,542.00			0.00	
LCFF - Supplemental and Concentration	0000	9760	819,868.00		819,868.00			0.00	
One Month Operating Expenditures (8.33%)	0000	9760			0.00	18,441,812.00		18,441,812.00	
Textbooks Curriculum	0000	9760			0.00	1,300,000.00		1,300,000.00	
Reserve for Deficit Spending	0000	9760			0.00	4,719,546.00		4,719,546.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,266,321.00	0.00	3,266,321.00	2,969,370.00	0.00	2,969,370.00	-9.1%
BTA Health and Welfare Pool	0000	9780	1,200,603.00		1,200,603.00			0.00	
CNG Station	0000	9780	135,382.00		135,382.00			0.00	
BACME Health and Welfare Pool	0000	9780	594,721.00		594,721.00			0.00	
Advanced Placement Federal Grant	0000	9780	2,426.00		2,426.00			0.00	
Facilities Use	0000	9780	54,691.00		54,691.00			0.00	
ADA incentive	0000	9780	284,426.00		284,426.00			0.00	
MAA	0000	9780	214,442.00		214,442.00			0.00	
Donations	0000	9780	75,850.00		75,850.00			0.00	
Safety Credits - Workers' Compensation	0000	9780	5,582.00		5,582.00			0.00	
Vacation Liability	0000	9780	698,198.00		698,198.00			0.00	

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)	
BTA Health and Welfare Pool	0000	9780			0.00	1,171,400.00		1,171,400.00	
CNG Station	0000	9780			0.00	143,323.00		143,323.00	
BACME Health and Welfare Pool	0000	9780			0.00	598,332.00		598,332.00	
Facilities Use	0000	9780			0.00	73,691.00		73,691.00	
ADA incentive	0000	9780			0.00	284,426.00		284,426.00	
Vacation Liability	0000	9780			0.00	698,198.00		698,198.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,573,577.00	0.00	6,573,577.00	6,641,709.00	0.00	6,641,709.00	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	5,233,159.00	1,145,371.00
6266	Educator Effectiveness, FY 2021-22	393,570.00	111,210.00
6500	Special Education	1,065,682.00	1,262,315.00
6546	Mental Health-Related Services	734,851.00	489,687.00
6547	Special Education Early Intervention Preschool Grant	1,672,785.00	1,088,887.00
7311	Classified School Employee Professional Development Block Grant	17,169.00	6,145.00
7339	Dual Enrollment Opportunities	164,019.00	103,345.00
7412	A-G Access/Success Grant	285,148.00	0.00
7413	A-G Learning Loss Mitigation Grant	197,231.00	0.00
7435	Learning Recovery Emergency Block Grant	3,012,898.00	0.00
7810	Other Restricted State	88,886.00	58,527.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	524,731.00	0.00
9010	Other Restricted Local	1,701,985.00	1,327,333.00
Total, Restricted Balance		15,092,114.00	5,592,820.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,488.00	713,488.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,488.00	713,488.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,488.00	713,488.00	0.0%
2) Ending Balance, June 30 (E + F1e)			713,488.00	713,488.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	713,488.00	713,488.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	713,488.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			713,488.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			713,488.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,488.00	713,488.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,488.00	713,488.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,488.00	713,488.00	0.0%
2) Ending Balance, June 30 (E + F1e)			713,488.00	713,488.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	713,488.00	713,488.00	0.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	713,488.00	713,488.00
Total, Restricted Balance		713,488.00	713,488.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,572,675.00	1,484,201.00	-5.6%
3) Other State Revenue		8300-8599	101,326.00	101,326.00	0.0%
4) Other Local Revenue		8600-8799	1,025,498.00	1,080,770.00	5.4%
5) TOTAL, REVENUES			2,699,499.00	2,666,297.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,047,341.00	1,084,473.00	3.5%
2) Classified Salaries		2000-2999	337,078.00	488,745.00	45.0%
3) Employee Benefits		3000-3999	633,901.00	678,084.00	7.0%
4) Books and Supplies		4000-4999	105,691.00	143,735.00	36.0%
5) Services and Other Operating Expenditures		5000-5999	189,524.00	201,043.00	6.1%
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	106,443.00	121,434.00	14.1%
9) TOTAL, EXPENDITURES			2,419,978.00	2,717,514.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			279,521.00	(51,217.00)	-118.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	266,797.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(266,797.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,724.00	(51,217.00)	-502.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,845.00	493,569.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,845.00	493,569.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,845.00	493,569.00	2.6%
2) Ending Balance, June 30 (E + F1e)			493,569.00	442,352.00	-10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	317,567.00	290,993.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	176,002.00	151,359.00	-14.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	501,696.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,128.00)		
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			493,568.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			493,568.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,572,675.00	1,484,201.00	-5.6%
TOTAL, FEDERAL REVENUE			1,572,675.00	1,484,201.00	-5.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,326.00	101,326.00	0.0%
TOTAL, OTHER STATE REVENUE			101,326.00	101,326.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	272,282.00	321,226.00	18.0%
Interagency Services		8677	752,823.00	758,544.00	0.8%
Other Local Revenue					
All Other Local Revenue		8699	393.00	1,000.00	154.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,025,498.00	1,080,770.00	5.4%
TOTAL, REVENUES			2,699,499.00	2,666,297.00	-1.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	907,221.00	946,257.00	4.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	9,535.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,585.00	138,216.00	5.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,047,341.00	1,084,473.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,618.00	32,442.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	139,584.00	New
Clerical, Technical and Office Salaries		2400	267,328.00	275,696.00	3.1%
Other Classified Salaries		2900	41,132.00	41,023.00	-0.3%
TOTAL, CLASSIFIED SALARIES			337,078.00	488,745.00	45.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	278,175.00	293,471.00	5.5%
PERS		3201-3202	97,133.00	131,977.00	35.9%
OASDI/Medicare/Alternative		3301-3302	42,425.00	53,114.00	25.2%
Health and Welfare Benefits		3401-3402	174,475.00	157,057.00	-10.0%
Unemployment Insurance		3501-3502	684.00	786.00	14.9%
Workers' Compensation		3601-3602	31,406.00	35,332.00	12.5%
OPEB, Allocated		3701-3702	2,670.00	3,082.00	15.4%
OPEB, Active Employees		3751-3752	3,370.00	3,265.00	-3.1%
Other Employee Benefits		3901-3902	3,563.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			633,901.00	678,084.00	7.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,791.00	0.00	-100.0%
Books and Other Reference Materials		4200	30,483.00	27,700.00	-9.1%
Materials and Supplies		4300	72,481.00	116,035.00	60.1%
Noncapitalized Equipment		4400	936.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			105,691.00	143,735.00	36.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,919.00	2,223.00	-87.6%
Dues and Memberships		5300	200.00	4,685.00	2,242.5%
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	9,197.00	9,925.00	7.9%
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	157,348.00	171,995.00	9.3%
Communications		5900	4,860.00	12,215.00	151.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,524.00	201,043.00	6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	106,443.00	121,434.00	14.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,443.00	121,434.00	14.1%
TOTAL, EXPENDITURES			2,419,978.00	2,717,514.00	12.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	266,797.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			266,797.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(266,797.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,572,675.00	1,484,201.00	-5.6%
3) Other State Revenue		8300-8599	101,326.00	101,326.00	0.0%
4) Other Local Revenue		8600-8799	1,025,498.00	1,080,770.00	5.4%
5) TOTAL, REVENUES			2,699,499.00	2,666,297.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,575,926.00	1,643,595.00	4.3%
2) Instruction - Related Services	2000-2999		623,427.00	843,482.00	35.3%
3) Pupil Services	3000-3999		10,848.00	266.00	-97.5%
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		106,443.00	121,434.00	14.1%
8) Plant Services	8000-8999		103,334.00	108,737.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,419,978.00	2,717,514.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			279,521.00	(51,217.00)	-118.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	266,797.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(266,797.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,724.00	(51,217.00)	-502.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,845.00	493,569.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,845.00	493,569.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,845.00	493,569.00	2.6%
2) Ending Balance, June 30 (E + F1e)			493,569.00	442,352.00	-10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	317,567.00	290,993.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	176,002.00	151,359.00	-14.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	14,474.00	0.00
6391	Adult Education Program	303,093.00	290,993.00
Total, Restricted Balance		317,567.00	290,993.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,962.00	327,173.00	240.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			95,962.00	327,173.00	240.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,320.00	0.00	-100.0%
2) Classified Salaries		2000-2999	206.00	0.00	-100.0%
3) Employee Benefits		3000-3999	978.00	0.00	-100.0%
4) Books and Supplies		4000-4999	60,358.00	230,000.00	281.1%
5) Services and Other Operating Expenditures		5000-5999	24,957.00	75,000.00	200.5%
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	6,143.00	22,173.00	260.9%
9) TOTAL, EXPENDITURES			95,962.00	327,173.00	240.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,588.00	1,588.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,588.00	1,588.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,588.00	1,588.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,588.00	1,588.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,588.00	1,588.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,588.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,588.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,588.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	95,962.00	327,173.00	240.9%
TOTAL, OTHER STATE REVENUE			95,962.00	327,173.00	240.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			95,962.00	327,173.00	240.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,320.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,320.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	206.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			206.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	758.00	0.00	-100.0%
PERS		3201-3202	35.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	72.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	103.00	0.00	-100.0%
OPEB, Allocated		3701-3702	8.00	0.00	-100.0%
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			978.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	13,834.00	200,000.00	1,345.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,678.00	30,000.00	-32.9%
Noncapitalized Equipment		4400	1,846.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,358.00	230,000.00	281.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	549.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,408.00	75,000.00	207.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,957.00	75,000.00	200.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,143.00	22,173.00	260.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,143.00	22,173.00	260.9%
TOTAL, EXPENDITURES			95,962.00	327,173.00	240.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,962.00	327,173.00	240.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			95,962.00	327,173.00	240.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		89,819.00	305,000.00	239.6%
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		6,143.00	22,173.00	260.9%
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			95,962.00	327,173.00	240.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,588.00	1,588.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,588.00	1,588.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,588.00	1,588.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,588.00	1,588.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,588.00	1,588.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,955,667.00	5,123,143.00	3.4%
3) Other State Revenue		8300-8599	3,799,555.00	3,913,540.00	3.0%
4) Other Local Revenue		8600-8799	201,118.00	200,000.00	-0.6%
5) TOTAL, REVENUES			8,956,340.00	9,236,683.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,543,334.00	3,055,473.00	20.1%
3) Employee Benefits		3000-3999	1,143,757.00	1,333,646.00	16.6%
4) Books and Supplies		4000-4999	5,454,262.00	6,019,874.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	313,911.00	638,123.00	103.3%
6) Capital Outlay		6000-6999	730,415.00	1,210,000.00	65.7%
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	230,278.00	349,320.00	51.7%
9) TOTAL, EXPENDITURES			10,415,957.00	12,606,436.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,459,617.00)	(3,369,753.00)	130.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,459,617.00)	(3,369,753.00)	130.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,310,619.00	8,841,536.00	-14.2%
b) Audit Adjustments		9793	(9,466.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,301,153.00	8,841,536.00	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,301,153.00	8,841,536.00	-14.2%
2) Ending Balance, June 30 (E + F1e)			8,841,536.00	5,471,783.00	-38.1%
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	8,841,536.00	5,471,783.00	-38.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,841,536.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,841,536.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			8,841,536.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,955,667.00	5,123,143.00	3.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,955,667.00	5,123,143.00	3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,799,555.00	3,913,540.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,799,555.00	3,913,540.00	3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	106,740.00	175,000.00	63.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	94,378.00	25,000.00	-73.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,118.00	200,000.00	-0.6%
TOTAL, REVENUES			8,956,340.00	9,236,683.00	3.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,119,640.00	2,392,924.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	257,465.00	475,831.00	84.8%
Clerical, Technical and Office Salaries		2400	166,229.00	186,718.00	12.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,543,334.00	3,055,473.00	20.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	533,644.00	631,668.00	18.4%
OASDI/Medicare/Alternative		3301-3302	167,061.00	197,325.00	18.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	365,497.00	421,170.00	15.2%
Unemployment Insurance		3501-3502	1,276.00	1,529.00	19.8%
Workers' Compensation		3601-3602	58,962.00	68,626.00	16.4%
OPEB, Allocated		3701-3702	5,003.00	5,990.00	19.7%
OPEB, Active Employees		3751-3752	7,157.00	7,338.00	2.5%
Other Employee Benefits		3901-3902	5,157.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,143,757.00	1,333,646.00	16.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	493,125.00	654,514.00	32.7%
Noncapitalized Equipment		4400	122,550.00	350,000.00	185.6%
Food		4700	4,838,587.00	5,015,360.00	3.7%
TOTAL, BOOKS AND SUPPLIES			5,454,262.00	6,019,874.00	10.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,783.00	18,000.00	84.0%
Dues and Memberships		5300	1,881.00	3,500.00	86.1%
Insurance		5400-5450	6,510.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,648.00	171,000.00	9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,750.00)	181,933.00	-465.7%
Professional/Consulting Services and Operating Expenditures		5800	185,739.00	260,690.00	40.4%
Communications		5900	3,100.00	3,000.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,911.00	638,123.00	103.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	730,415.00	1,210,000.00	65.7%
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			730,415.00	1,210,000.00	65.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	230,278.00	349,320.00	51.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			230,278.00	349,320.00	51.7%
TOTAL, EXPENDITURES			10,415,957.00	12,606,436.00	21.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,955,667.00	5,123,143.00	3.4%
3) Other State Revenue		8300-8599	3,799,555.00	3,913,540.00	3.0%
4) Other Local Revenue		8600-8799	201,118.00	200,000.00	-0.6%
5) TOTAL, REVENUES			8,956,340.00	9,236,683.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		9,913,804.00	11,969,172.00	20.7%
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		230,278.00	349,320.00	51.7%
8) Plant Services	8000-8999		271,875.00	287,944.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,415,957.00	12,606,436.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,459,617.00)	(3,369,753.00)	130.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,459,617.00)	(3,369,753.00)	130.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,310,619.00	8,841,536.00	-14.2%
b) Audit Adjustments		9793	(9,466.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,301,153.00	8,841,536.00	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,301,153.00	8,841,536.00	-14.2%
2) Ending Balance, June 30 (E + F1e)			8,841,536.00	5,471,783.00	-38.1%
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	8,841,536.00	5,471,783.00	-38.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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)	7,321,860.00	4,405,221.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,083,736.00	1,041,562.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	410,940.00	0.00
9010	Other Restricted Local	25,000.00	25,000.00
Total, Restricted Balance		<u>8,841,536.00</u>	<u>5,471,783.00</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,444.00	0.00	-100.0%
5) TOTAL, REVENUES			12,444.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	190,302.00	17,078.00	-91.0%
5) Services and Other Operating Expenditures		5000-5999	658,205.00	1,000,000.00	51.9%
6) Capital Outlay		6000-6999	36,874.00	200,000.00	442.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			885,381.00	1,217,078.00	37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(872,937.00)	(1,217,078.00)	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	503,699.00	503,699.00	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			503,699.00	503,699.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,238.00)	(713,379.00)	93.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,088.00	713,379.00	-31.9%
b) Audit Adjustments		9793	35,529.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,082,617.00	713,379.00	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,082,617.00	713,379.00	-34.1%
2) Ending Balance, June 30 (E + F1e)			713,379.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	713,379.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	713,379.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			713,379.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			713,379.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,444.00	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			12,444.00	0.00	-100.0%
TOTAL, REVENUES			12,444.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	190,302.00	17,078.00	-91.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			190,302.00	17,078.00	-91.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	471,405.00	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	186,800.00	1,000,000.00	435.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			658,205.00	1,000,000.00	51.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	17,714.00	200,000.00	1,029.1%
Equipment Replacement		6500	19,160.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,874.00	200,000.00	442.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			885,381.00	1,217,078.00	37.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	503,699.00	503,699.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			503,699.00	503,699.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			503,699.00	503,699.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,444.00	0.00	-100.0%
5) TOTAL, REVENUES			12,444.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		885,381.00	1,217,078.00	37.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			885,381.00	1,217,078.00	37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(872,937.00)	(1,217,078.00)	39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	503,699.00	503,699.00	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			503,699.00	503,699.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,238.00)	(713,379.00)	93.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,047,088.00	713,379.00	-31.9%
b) Audit Adjustments		9793	35,529.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,082,617.00	713,379.00	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,082,617.00	713,379.00	-34.1%
2) Ending Balance, June 30 (E + F1e)			713,379.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	713,379.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,678.00	0.00	-100.0%
5) TOTAL, REVENUES			2,678.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,678.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,678.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,756.00	144,434.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,756.00	144,434.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,756.00	144,434.00	1.9%
2) Ending Balance, June 30 (E + F1e)			144,434.00	144,434.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144,434.00	144,434.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	144,434.00		
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			144,434.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			144,434.00		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,678.00	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,678.00	0.00	-100.0%
TOTAL, REVENUES			2,678.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,678.00	0.00	-100.0%
5) TOTAL, REVENUES			2,678.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,678.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,678.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,756.00	144,434.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,756.00	144,434.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,756.00	144,434.00	1.9%
2) Ending Balance, June 30 (E + F1e)			144,434.00	144,434.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144,434.00	144,434.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,028.00	60,000.00	0.0%
5) TOTAL, REVENUES			60,028.00	60,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	137,300.00	177,500.00	29.3%
6) Capital Outlay		6000-6999	3,727,536.00	11,707,664.00	214.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,864,836.00	11,885,164.00	207.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,804,808.00)	(11,825,164.00)	210.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,811,355.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,811,355.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,006,547.00	(11,825,164.00)	-198.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	12,006,547.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	12,006,547.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	12,006,547.00	New
2) Ending Balance, June 30 (E + F1e)			12,006,547.00	181,383.00	-98.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,006,547.00	181,383.00	-98.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,006,548.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,006,548.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,006,548.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	28.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,028.00	60,000.00	0.0%
TOTAL, REVENUES			60,028.00	60,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	137,300.00	177,500.00	29.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,300.00	177,500.00	29.3%
CAPITAL OUTLAY					
Land		6100	8,200.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,719,336.00	11,707,664.00	214.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,727,536.00	11,707,664.00	214.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,864,836.00	11,885,164.00	207.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	15,811,355.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,811,355.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,811,355.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,028.00	60,000.00	0.0%
5) TOTAL, REVENUES			60,028.00	60,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,864,836.00	11,885,164.00	207.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,864,836.00	11,885,164.00	207.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,804,808.00)	(11,825,164.00)	210.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	15,811,355.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,811,355.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,006,547.00	(11,825,164.00)	-198.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	12,006,547.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	12,006,547.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	12,006,547.00	New
2) Ending Balance, June 30 (E + F1e)			12,006,547.00	181,383.00	-98.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,006,547.00	181,383.00	-98.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	12,006,547.00	181,383.00
Total, Restricted Balance			12,006,547.00	181,383.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,237,808.00	3,100,000.00	-4.3%
5) TOTAL, REVENUES			3,237,808.00	3,100,000.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,151.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	391,526.00	110,500.00	-71.8%
6) Capital Outlay		6000-6999	3,703,493.00	4,457,273.00	20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,103,170.00	4,567,773.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(865,362.00)	(1,467,773.00)	69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(865,362.00)	(1,467,773.00)	69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,216,440.00	9,351,078.00	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,216,440.00	9,351,078.00	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,216,440.00	9,351,078.00	-8.5%
2) Ending Balance, June 30 (E + F1e)			9,351,078.00	7,883,305.00	-15.7%
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	9,351,078.00	7,883,305.00	-15.7%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,351,077.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,351,077.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,351,077.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	200,000.00	100,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	237,808.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,800,000.00	3,000,000.00
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				3,237,808.00	3,100,000.00
TOTAL, REVENUES				3,237,808.00	3,100,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,277.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,874.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,151.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	391,526.00	110,500.00	-71.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			391,526.00	110,500.00	-71.8%
CAPITAL OUTLAY					
Land		6100	24,300.00	1,732,273.00	7,028.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,679,193.00	2,725,000.00	-25.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,703,493.00	4,457,273.00	20.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,103,170.00	4,567,773.00	11.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,237,808.00	3,100,000.00	-4.3%
5) TOTAL, REVENUES			3,237,808.00	3,100,000.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		389,470.00	110,500.00	-71.6%
8) Plant Services	8000-8999		3,713,700.00	4,457,273.00	20.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,103,170.00	4,567,773.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(865,362.00)	(1,467,773.00)	69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(865,362.00)	(1,467,773.00)	69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,216,440.00	9,351,078.00	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,216,440.00	9,351,078.00	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,216,440.00	9,351,078.00	-8.5%
2) Ending Balance, June 30 (E + F1e)			9,351,078.00	7,883,305.00	-15.7%
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	9,351,078.00	7,883,305.00	-15.7%
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	9,351,078.00	7,883,305.00
Total, Restricted Balance			9,351,078.00	7,883,305.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85.00	86.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85.00	86.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85.00	86.00	1.2%
2) Ending Balance, June 30 (E + F1e)			86.00	86.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	(1.00)	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			86.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			86.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.00	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			1.00	0.00	-100.0%
TOTAL, REVENUES			1.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85.00	86.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85.00	86.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85.00	86.00	1.2%
2) Ending Balance, June 30 (E + F1e)			86.00	86.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87.00	87.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(1.00)	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.00)	New

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	7710	State School Facilities Projects	87.00	87.00
Total, Restricted Balance			87.00	87.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	390,260.00	150,000.00	-61.6%
5) TOTAL, REVENUES			390,260.00	150,000.00	-61.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,957.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,283.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,977,971.00	6,829,618.00	71.7%
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			3,988,211.00	6,829,618.00	71.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,597,951.00)	(6,679,618.00)	85.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,597,951.00)	(6,679,618.00)	85.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,856,183.00	7,258,232.00	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,856,183.00	7,258,232.00	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,856,183.00	7,258,232.00	-33.1%
2) Ending Balance, June 30 (E + F1e)			7,258,232.00	578,614.00	-92.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,258,232.00	578,614.00	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,258,232.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,258,232.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,258,232.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	157,115.00	150,000.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	233,145.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390,260.00	150,000.00	-61.6%
TOTAL, REVENUES			390,260.00	150,000.00	-61.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,957.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,957.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,283.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,283.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,959,942.00	6,829,618.00	72.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	18,029.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,977,971.00	6,829,618.00	71.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,988,211.00	6,829,618.00	71.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	390,260.00	150,000.00	-61.6%
5) TOTAL, REVENUES			390,260.00	150,000.00	-61.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,988,211.00	6,829,618.00	71.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,988,211.00	6,829,618.00	71.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,597,951.00)	(6,679,618.00)	85.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,597,951.00)	(6,679,618.00)	85.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,856,183.00	7,258,232.00	-33.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,856,183.00	7,258,232.00	-33.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,856,183.00	7,258,232.00	-33.1%
2) Ending Balance, June 30 (E + F1e)			7,258,232.00	578,614.00	-92.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,258,232.00	578,614.00	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	7,258,232.00	578,614.00
Total, Restricted Balance			7,258,232.00	578,614.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,553,928.00	5,093,263.00	-8.3%
5) TOTAL, REVENUES			5,553,928.00	5,093,263.00	-8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,602.00	90,549.00	94.3%
6) Capital Outlay		6000-6999	3,367,807.00	3,092,263.00	-8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	119,280.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,533,689.00	3,182,812.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,020,239.00	1,910,451.00	-5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,400.00	40,900.00	1.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,059,194.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,099,594.00)	(40,900.00)	-99.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,079,355.00)	1,869,551.00	-160.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,515,802.00	5,436,447.00	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,515,802.00	5,436,447.00	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,515,802.00	5,436,447.00	-36.2%
2) Ending Balance, June 30 (E + F1e)			5,436,447.00	7,305,998.00	34.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,436,447.00	7,305,998.00	34.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,436,447.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,436,447.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,436,447.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	238,469.00	61,000.00	-74.4%
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	125,000.00	60,000.00	-52.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	170,288.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,020,171.00	4,972,263.00	-1.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,553,928.00	5,093,263.00	-8.3%
TOTAL, REVENUES			5,553,928.00	5,093,263.00	-8.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,602.00	90,549.00	94.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,602.00	90,549.00	94.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,367,807.00	3,092,263.00	-8.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,367,807.00	3,092,263.00	-8.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
Debt Service					
		7435	0.00	0.00	0.0%
		7438	119,280.00	0.00	-100.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,280.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,533,689.00	3,182,812.00	-9.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	40,400.00	40,900.00	1.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			40,400.00	40,900.00	1.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	5,059,194.00	0.00	-100.0%
(d) TOTAL, USES			5,059,194.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,099,594.00)	(40,900.00)	-99.2%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,553,928.00	5,093,263.00	-8.3%
5) TOTAL, REVENUES			5,553,928.00	5,093,263.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,414,409.00	3,182,812.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	119,280.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,533,689.00	3,182,812.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,020,239.00	1,910,451.00	-5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,400.00	40,900.00	1.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,059,194.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,099,594.00)	(40,900.00)	-99.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,079,355.00)	1,869,551.00	-160.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,515,802.00	5,436,447.00	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,515,802.00	5,436,447.00	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,515,802.00	5,436,447.00	-36.2%
2) Ending Balance, June 30 (E + F1e)			5,436,447.00	7,305,998.00	34.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,436,447.00	7,305,998.00	34.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	5,436,447.00	7,305,998.00
Total, Restricted Balance			5,436,447.00	7,305,998.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,506,642.00	12,506,642.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,506,642.00	12,506,642.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,506,642.00	12,506,642.00	0.0%
2) Ending Balance, June 30 (E + F1e)			12,506,642.00	12,506,642.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,506,642.00	12,506,642.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,506,642.00	12,506,642.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,506,642.00	12,506,642.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,506,642.00	12,506,642.00	0.0%
2) Ending Balance, June 30 (E + F1e)			12,506,642.00	12,506,642.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,506,642.00	12,506,642.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
5810	Other Restricted Federal	424,148.00	424,148.00
9010	Other Restricted Local	12,082,494.00	12,082,494.00
Total, Restricted Balance		12,506,642.00	12,506,642.00



BEAUMONT UNIFIED SCHOOL DISTRICT

SUPPLEMENTAL FORMS

2024-25 PRELIMINARY BUDGET



Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,178.94	11,178.94	11,178.94	11,605.09	11,605.09	11,605.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,178.94	11,178.94	11,178.94	11,605.09	11,605.09	11,605.09
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	28.68	28.68	28.68	24.00	24.00	24.00
c. Special Education-NPS/LCI	11.91	11.91	11.91	12.37	12.37	12.37
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	40.59	40.59	40.59	36.37	36.37	36.37
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,219.53	11,219.53	11,219.53	11,641.46	11,641.46	11,641.46
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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: Beaumont USD Website

Date: May 17, 2024

Adoption Date: June 11, 2024

Signed: _____

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

Public Hearing:

Place: Beaumont USD

Date: May 21, 2024

Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: Carmen Ordonez

Title: Director of Fiscal Services

Telephone: 951-845-1631, Ext. 005361

E-mail: cordonez@beaumontusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ _____
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 11, 2024

For additional information on this certification, please contact:

Name: Carmen Ordonez
Title: Director of Fiscal Services
Telephone: 951-845-1631 Ext. 005361
E-mail: cordonez@beaumontusd.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	83,138,301.00	301	0.00	303	83,138,301.00	305	949,841.00		307	82,188,460.00	309
2000 - Classified Salaries	30,774,947.00	311	78,415.00	313	30,696,532.00	315	1,599,357.00		317	29,097,175.00	319
3000 - Employee Benefits	51,117,243.00	321	236,281.00	323	50,880,962.00	325	1,031,327.00		327	49,849,635.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,047,978.00	331	10,000.00	333	14,037,978.00	335	2,483,684.00		337	11,554,294.00	339
5000 - Services . . . & 7300 - Indirect Costs	31,134,299.00	341	0.00	343	31,134,299.00	345	2,547,741.00		347	28,586,558.00	349
TOTAL					209,888,072.00	365			TOTAL	201,276,122.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	62,541,075.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	8,075,352.00	380
3. STRS.	3101 & 3102	15,868,451.00	382
4. PERS.	3201 & 3202	2,217,652.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,566,051.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	9,268,787.00	385
7. Unemployment Insurance.	3501 & 3502	36,061.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,648,512.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	169,326.00	
10. Other Benefits (EC 22310).	3901 & 3902	226,833.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		101,618,100.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		136,977.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		101,481,123.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		50.42%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	50.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.58%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	201,276,122.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,218,446.39
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	86,864,803.00	301	0.00	303	86,864,803.00	305	1,068,472.00		307	85,796,331.00	309
2000 - Classified Salaries	34,067,673.00	311	82,096.00	313	33,985,577.00	315	1,828,745.00		317	32,156,832.00	319
3000 - Employee Benefits	56,498,925.00	321	255,992.00	323	56,242,933.00	325	1,075,631.00		327	55,167,302.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,910,245.00	331	0.00	333	10,910,245.00	335	2,418,003.00		337	8,492,242.00	339
5000 - Services . . & 7300 - Indirect Costs	23,917,244.00	341	0.00	343	23,917,244.00	345	1,675,009.00		347	22,242,235.00	349
TOTAL					211,920,802.00	365	TOTAL			203,854,942.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	108,563,203.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	166,107.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	108,397,096.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	53.17%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	53.17%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.83%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	203,854,942.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,730,545.44	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	219,119,232.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,599,693.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	91,123.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,768,019.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	921,981.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	503,699.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,284,822.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minu 8000-8699	1,459,617.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				209,694,334.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,219.53
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,690.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			164,954,784.92	15,322.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			164,954,784.92	15,322.28
B. Required effort (Line A.2 times 90%)			148,459,306.43	13,790.05
C. Current year expenditures (Line I.E and Line II.B)			209,694,334.00	18,690.12

D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,285,471.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 157,522,077.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.63%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 8,488,557.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,765,771.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,226,298.51
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,935.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,484,562.01
9. Carry-Forward Adjustment (Part IV, Line F)	(1,443,109.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,041,452.19
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	119,453,497.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,954,658.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,052,547.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,773,498.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	91,123.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	35,352.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,530,836.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	486,091.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	41,163.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	25,259,630.49
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	81,064.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,313,535.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	89,819.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,616,677.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	203,779,490.99
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.13%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.42%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,484,562.01
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	10,845.35
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.84%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.84%) times Part III, Line B19); zero if positive	(1,443,109.82)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,443,109.82)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.42%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-721554.91) is applied to the current year calculation and the remainder (\$-721554.91) is deferred to one or more future years:	5.77%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-481036.61) is applied to the current year calculation and the remainder (\$-962073.21) is deferred to one or more future years:	5.89%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,443,109.82)

Approved indirect cost rate: 6.84%
Highest rate used in any program: 6.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,427,284.00	439,626.00	6.84%
01	3010	1,436,021.00	98,224.00	6.84%
01	3310	2,364,722.00	156,255.00	6.61%
01	3315	54,077.00	3,698.00	6.84%
01	3345	556.00	37.00	6.65%
01	3550	84,514.00	4,225.00	5.00%
01	4035	255,154.00	17,452.00	6.84%
01	4127	87,655.00	5,995.00	6.84%
01	4201	14,046.00	960.00	6.83%
01	4203	108,503.00	7,421.00	6.84%
01	5634	24,564.00	1,680.00	6.84%
01	6010	360,439.00	18,021.00	5.00%
01	6266	260,666.00	17,829.00	6.84%
01	6387	402,200.00	27,510.00	6.84%
01	6388	1,022,542.00	57,551.00	5.63%
01	6500	29,460,492.00	2,015,097.00	6.84%
01	6546	624,147.00	42,691.00	6.84%
01	6547	295,627.00	20,220.00	6.84%
01	6690	44.00	3.00	6.82%
01	6762	5,917,511.00	404,484.00	6.84%
01	6770	378,420.00	3,784.00	1.00%
01	7339	57,077.00	3,904.00	6.84%
01	7412	166,352.00	10,724.00	6.45%
01	7413	6,000.00	410.00	6.83%
01	7435	7,899,476.00	540,323.00	6.84%
01	7810	200.00	13.00	6.50%
01	8150	5,685,876.00	388,914.00	6.84%
01	9010	1,065,310.00	18,715.00	1.76%
11	6391	788,136.00	39,406.00	5.00%
12	6053	89,819.00	6,143.00	6.84%
13	5310	3,895,406.00	197,107.00	5.06%
13	5320	655,565.00	33,171.00	5.06%

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		369,907.00	369,907.00
2. State Lottery Revenue	8560	2,167,172.00		928,260.00	3,095,432.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,167,172.00	0.00	1,298,167.00	3,465,339.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	949,841.00		0.00	949,841.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	219,599.00		0.00	219,599.00
4. Books and Supplies	4000-4999	303,146.00		1,298,167.00	1,601,313.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	299,686.00			299,686.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	394,900.00		0.00	394,900.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,167,172.00	0.00	1,298,167.00	3,465,339.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: Riverside County (AN)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Val Verde Unified (AN00)			0.0%
Riverside County Office of Education (AN01)			0.0%
Menifee Union Elementary (AN02)			0.0%
Nuview Union Elementary (AN04)			0.0%
Perris Elementary (AN05)			0.0%
Romoland Elementary (AN06)			0.0%
Perris Union High (AN10)			0.0%
Alvord Unified (AN11)			0.0%
Banning Unified (AN12)			0.0%
Beaumont Unified (AN13)			0.0%
Coachella Valley Unified (AN14)			0.0%
Desert Center Unified (AN16)			0.0%
Desert Sands Unified (AN17)			0.0%
Hemet Unified (AN18)			0.0%
Jurupa Unified (AN19)			0.0%
Palm Springs Unified (AN21)			0.0%
Palo Verde Unified (AN22)			0.0%
San Jacinto Unified (AN23)			0.0%
Lake Elsinore Unified (AN25)			0.0%
Murrieta Valley Unified (AN26)			0.0%
River Springs Charter (ANA01)			0.0%
Harbor Springs Charter (ANA02)			0.0%
Empire Springs Charter (ANA03)			0.0%
Santa Rosa Academy (ANA04)			0.0%
Leadership Military Academy (ANA05)			0.0%
Scale Leadership Academy - East (ANA06)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name:			

Description	2023-24 Actual	2024-25 Budget	% Diff.
Title: _____ Phone: _____			

Beaumont Unified
Riverside County

Budget, July 1
2024-25
General Fund
Special Education Revenue
Allocations
Setup

33 66993 0000000
Form SEAS
F8BRJY13HN(2024-25)

Current LEA:	33-66993-0000000 Beaumont Unified	
Selected SELPA:	AN	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	ID	DATE APPROVED
	SELPA-TITLE	(from Form SEA)
	AN	Riverside County

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	49,750.00	0.00	0.00	(342,864.00)				
Other Sources/Uses Detail					307,197.00	503,699.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	106,443.00	0.00				
Other Sources/Uses Detail					0.00	266,797.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	6,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(49,750.00)	230,278.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					503,699.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,400.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	49,750.00	(49,750.00)	342,864.00	(342,864.00)	810,896.00	810,896.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(181,933.00)	0.00	(492,927.00)				
Other Sources/Uses Detail					40,900.00	503,699.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	121,434.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	22,173.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	181,933.00	0.00	349,320.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					503,699.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	40,900.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	181,933.00	(181,933.00)	492,927.00	(492,927.00)	544,599.00	544,599.00		



BEAUMONT UNIFIED SCHOOL DISTRICT

CRITERIA AND STANDARDS REVIEW

2024-25 PRELIMINARY BUDGET



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):	11,605.09	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	10,160	10,302		
Charter School				
Total ADA	10,160	10,302	N/A	Met
Second Prior Year (2022-23)				
District Regular	10,402	10,737		
Charter School				
Total ADA	10,402	10,737	N/A	Met
First Prior Year (2023-24)				
District Regular	11,187	11,179		
Charter School		0		
Total ADA	11,187	11,179	0.1%	Met
Budget Year (2024-25)				
District Regular	11,605			
Charter School	0			
Total ADA	11,605			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	10,686	11,128		
Charter School				
Total Enrollment	10,686	11,128	N/A	Met
Second Prior Year (2022-23)				
District Regular	11,514	11,710		
Charter School				
Total Enrollment	11,514	11,710	N/A	Met
First Prior Year (2023-24)				
District Regular	12,061	12,028		
Charter School				
Total Enrollment	12,061	12,028	0.3%	Met
Budget Year (2024-25)				
District Regular	12,329			
Charter School				
Total Enrollment	12,329			

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	10,169	11,128	
Charter School		0	
Total ADA/Enrollment	10,169	11,128	91.4%
Second Prior Year (2022-23)			
District Regular	10,737	11,710	
Charter School	0		
Total ADA/Enrollment	10,737	11,710	91.7%
First Prior Year (2023-24)			
District Regular	11,179	12,028	
Charter School			
Total ADA/Enrollment	11,179	12,028	92.9%
		Historical Average Ratio:	92.0%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		92.5%

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	11,605	12,329		
Charter School	0			
Total ADA/Enrollment	11,605	12,329	94.1%	Not Met
1st Subsequent Year (2025-26)				
District Regular	11,895	12,637		
Charter School				
Total ADA/Enrollment	11,895	12,637	94.1%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	12,193	12,953		
Charter School				
Total ADA/Enrollment	12,193	12,953	94.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Beaumont USD's ADA ratio has been improving since COVID. We expect with the programs we have put in place that we can achieve the 94% ADA rate.

4. **CRITERION: LCFF Revenue**

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,219.53	11,641.46	11,931.93	12,229.90
b. Prior Year ADA (Funded)		11,219.53	11,641.46	11,931.93
c. Difference (Step 1a minus Step 1b)		421.93	290.47	297.97
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.76%	2.50%	2.50%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		149,961,465.00	160,451,378.00	166,149,573.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.76%	2.50%	2.50%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.76% to 4.76%	1.50% to 3.50%	1.50% to 3.50%

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)	33,575,306.00	32,604,621.00	32,604,621.00	32,604,621.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	161,165,692.00	171,504,832.00	177,023,723.00	180,280,443.00
District's Projected Change in LCFF Revenue:		6.42%	3.22%	1.84%
LCFF Revenue Standard		2.76% to 4.76%	1.50% to 3.50%	1.50% to 3.50%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

The increase of LCFF Revenue from 2023-24 to 2024-25 is due to growth and our UPP increasing from 65.15% to 68.50% for 2024-25.

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)	77,341,705.53	
Second Prior Year (2022-23)	97,700,977.90	115,419,291.54	84.6%
First Prior Year (2023-24)	108,721,959.00	134,371,376.00	80.9%
	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.5% to 87.5%	81.5% to 87.5%	81.5% to 87.5%

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)	123,039,930.00		
1st Subsequent Year (2025-26)	125,790,763.00	145,232,190.00	86.6%	Met
2nd Subsequent Year (2026-27)	128,391,545.00	148,391,742.00	86.5%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.76%	2.50%	2.50%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.24% to 13.76%	-7.50% to 12.50%	-7.50% to 12.50%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.24% to 8.76%	-2.50% to 7.50%	-2.50% to 7.50%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	8,094,130.00		
Budget Year (2024-25)	5,150,788.00	(36.36%)	Yes
1st Subsequent Year (2025-26)	5,150,788.00	0.00%	No
2nd Subsequent Year (2026-27)	5,150,788.00	0.00%	No

Explanation:
(required if Yes)

Decreased Federal Revenue for 2024-25 Budget by one time funding of \$2,810,999 for ESSER II, American Rescue Plan, and Learning Recovery Block Grant Funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	24,998,627.00		
Budget Year (2024-25)	23,090,004.00	(7.63%)	Yes
1st Subsequent Year (2025-26)	23,090,004.00	0.00%	No
2nd Subsequent Year (2026-27)	23,090,004.00	0.00%	No

Explanation:
(required if Yes)

Decreased State Revenue for 2024-25 Budget by Arts, Music and Instructional Materials Block Grant funding of \$3,144,758. This amount was offset by an increase of \$1,511,799 for the Arts & Music in Schools Prop 28 funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	15,384,169.00		
Budget Year (2024-25)	13,313,433.00	(13.46%)	Yes
1st Subsequent Year (2025-26)	13,313,433.00	0.00%	No
2nd Subsequent Year (2026-27)	13,313,433.00	0.00%	No

Explanation:
(required if Yes)

Decreased Local Revenue for 2024-25 Budget by Special Ed Funding of \$1,204,020.

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

First Prior Year (2023-24)	14,037,978.00		
Budget Year (2024-25)	10,910,245.00	(22.28%)	Yes
1st Subsequent Year (2025-26)	10,903,666.00	(.06%)	No
2nd Subsequent Year (2026-27)	10,906,333.00	.02%	No

Explanation:
(required if Yes)

Books and Supplies expenditures decreased for 2024-25 due to decreased restricted revenue and one time expenditures in Resource 0435.

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

First Prior Year (2023-24)	31,477,163.00		
Budget Year (2024-25)	24,410,171.00	(22.45%)	Yes
1st Subsequent Year (2025-26)	24,924,291.00	2.11%	No
2nd Subsequent Year (2026-27)	25,483,061.00	2.24%	No

Explanation:
(required if Yes)

Services and Operating expenditures decreased in 2024-25 due to decreased restricted revenue and one time expenditures in Resource 0435.

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)	48,476,926.00		
Budget Year (2024-25)	41,554,225.00	(14.28%)	Not Met
1st Subsequent Year (2025-26)	41,554,225.00	0.00%	Met
2nd Subsequent Year (2026-27)	41,554,225.00	0.00%	Met

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

First Prior Year (2023-24)	45,515,141.00		
Budget Year (2024-25)	35,320,416.00	(22.40%)	Not Met
1st Subsequent Year (2025-26)	35,827,957.00	1.44%	Met
2nd Subsequent Year (2026-27)	36,389,394.00	1.57%	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)

Decreased Federal Revenue for 2024-25 Budget by one time funding of \$2,810,999 for ESSER II, American Rescue Plan, and Learning Recovery Block Grant Funds.

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

Decreased State Revenue for 2024-25 Budget by Arts, Music and Instructional Materials Block Grant funding of \$3,144,758. This amount was offset by an increase of \$1,511,799 for the Arts & Music in Schools Prop 28 funding.

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

Decreased Local Revenue for 2024-25 Budget by Special Ed Funding of \$1,204,020.

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)

Books and Supplies expenditures decreased for 2024-25 due to decreased restricted revenue and one time expenditures in Resource 0435.

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

Services and Operating expenditures decreased in 2024-25 due to decreased restricted revenue and one time expenditures in Resource 0435.

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?
- 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)

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)

215,059,675.00

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

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

215,059,675.00	6,451,790.25	6,451,791.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	15,946,411.00	5,384,100.00	6,573,577.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	15,946,411.00	5,384,100.00	6,573,577.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	140,745,020.60	179,732,361.39	219,119,231.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	140,745,020.60	179,732,361.39	219,119,231.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.3%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	8,307,036.02	88,435,959.47	N/A	Met
Second Prior Year (2022-23)	(4,445,184.06)	116,189,787.54	3.8%	Not Met
First Prior Year (2023-24)	(8,043,363.00)	134,875,075.00	6.0%	Not Met
Budget Year (2024-25) (Information only)	(9,844,503.00)	142,477,515.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The Standard was not met in 2022-23 due to 12.5% Salary Increase; one time expenditures increased contribution to restricted funds; and COVID funds were exhausted in that fiscal year. The Standard was not met in 2023-24 due to one time expenditures for Security Plan Upgrade and increased contribution to Special Ed.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	41,777,279.00	48,108,452.50	N/A		Met
Second Prior Year (2022-23)	50,528,663.00	56,415,488.52	N/A		Met
First Prior Year (2023-24)	46,432,035.00	51,970,303.00	N/A		Met
Budget Year (2024-25) (Information only)	43,926,940.00				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	41,699,173.28	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,605	11,895	12,193
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	221,390,300.00	221,028,091.00	224,187,643.00
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)	221,390,300.00	221,028,091.00	224,187,643.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,641,709.00	6,630,842.73	6,725,629.29
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	6,641,709.00	6,630,842.73	6,725,629.29

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,641,709.00	6,630,843.00	6,725,630.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,641,709.00	6,630,843.00	6,725,630.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	6,641,709.00	6,630,842.73	6,725,629.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(29,300,879.00)			
Budget Year (2024-25)	(32,588,900.00)	3,288,021.00	11.2%	Not Met
1st Subsequent Year (2025-26)	(38,467,611.00)	5,878,711.00	18.0%	Not Met
2nd Subsequent Year (2026-27)	(38,467,611.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	307,197.00			
Budget Year (2024-25)	40,900.00	(266,297.00)	(86.7%)	Not Met
1st Subsequent Year (2025-26)	40,900.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	40,900.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	503,699.00			
Budget Year (2024-25)	503,699.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	503,699.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	503,699.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

Increase of expenditures; reduced carryover; and ending of one-time funds cause increase of contribution for 2024-25 and 2025-26.

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

Explanation:

(required if NOT met)

Decrease of Transfers In due to one time transfer from FD 11 in 2023-24.

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	9	Dev Fees and Redevelopment Funds	06-9986, OBJ 7439	1,393,968
General Obligation Bonds	25	Bond and Interest Fund	51 - OBJ 7439	110,484,359
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	Various	698,195

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Site Lease Agreements	9	General Fund	03-0230	3,014,214
TOTAL:				115,590,735

Type of Commitment (continued)	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	323,184	331,216	339,447	347,883
General Obligation Bonds	6,842,087	8,008,329	7,169,894	7,019,348
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	528,877	698,198	698,198	698,198
Other Long-term Commitments (continued):				
Site Lease Agreements	549,078	549,078	549,078	549,078
Total Annual Payments:	8,243,226	9,586,821	8,756,617	8,614,507
Has total annual payment increased over prior year (2023-24)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

From the General Fund and Fund 51

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

District Cap is \$10,000

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
	1,161,222	0

4 OPEB Liabilities

a. Total OPEB liability	15,056,645.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,161,222.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	13,895,423.00
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	365,651.00	410,308.00	450,138.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	525,247.00	535,752.00	546,467.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	365,651.00	410,308.00	450,138.00
d. Number of retirees receiving OPEB benefits	30.00	30.00	30.00

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:

--

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	703	718.4	718.4	718.4

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Dec 12, 2023

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:

Dec 12, 2023

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:

Dec 12, 2023

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

	Yes	
--	-----	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- 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

Yes	Yes	Yes
11,564,301	11,795,587	12,031,499
77.0%	77.0%	77.0%
2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,553,366	1,584,433	1,616,122
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	586.5	608.8	608.8	608.8

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Feb 13, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 13, 2024

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

Yes

If Yes, date of budget revision board adoption:

Feb 13, 2024

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
5,163,695	5,266,969	5,372,308
81.0%	81.0%	81.0%
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
667,165	680,508	694,118

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	94	98	98	98

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 11, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review



BEAUMONT UNIFIED SCHOOL DISTRICT

TECHNICAL REVIEW CHECK

2024-25 PRELIMINARY BUDGET



Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Beaumont Unified

Riverside County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Beaumont Unified

Riverside County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: The cashflow is provided separately in an Excel format.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) Explanation: Multi-year projections have been provided separately from the SACS software and is in an Excel format that reflects the budget year plus two subsequent years. The projections are separated by restricted, unrestricted, and combined.	<u>Exception</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>



BEAUMONT UNIFIED SCHOOL DISTRICT

MULTI-YEAR PROJECTIONS

2024-25 PRELIMINARY BUDGET



BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION COMBINED UNRESTRICTED/RESTRICTED

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
A. REVENUES					
1) LCFF Revenue Sources	8010-8099	150,142,755	160,451,378	166,149,573	169,584,345
2) Federal Revenues	8100-8299	8,094,130	5,150,788	5,150,788	5,150,788
3) Other State Revenues	8300-8599	24,998,627	23,090,004	23,090,004	23,090,004
4) Other Local Income	8600-8799	15,384,169	13,313,433	13,313,433	13,313,433
5) TOTAL, REVENUES		198,619,681	202,005,603	207,703,798	211,138,570
B. EXPENDITURES					
1) Certificated Salaries	1000-1099	83,138,301	86,864,803	88,242,775	89,641,417
2) Classified Salaries	2000-2999	30,774,947	34,067,673	34,578,688	35,097,368
3) Employee Benefits	3000-3999	51,117,243	56,498,925	57,360,771	58,044,231
4) Books & Supplies	4000-4999	14,037,979	10,910,245	10,903,666	10,903,666
5) Services, Other Operating Expenses	5000-5999	31,477,163	24,410,171	24,924,291	25,483,061
6) Capital Outlay	6000-6999	4,531,916	5,122,668	1,502,086	1,502,086
7) Other Outgo	7100-7299, 7400-7499	3,880,848	3,505,042	3,505,042	3,505,042
8) Direct Support/Indirect Costs	7300-7399	(342,864)	(492,927)	(492,927)	(492,927)
9) TOTAL, EXPENDITURES		218,615,533	220,886,600	220,524,392	223,683,944
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			(19,995,852)	(18,880,997)	(12,820,594)
C. FINANCING SOURCES AND USES					
D. OTHER FINANCING SOURCE/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	307,197	40,900	40,900	40,900
b) Transfers Out	7610-7629	503,699	503,699	503,699	503,699
2) Other Sources/Uses					
a) Sources	8930-8979	0	0	0	0
b) Uses	7630-7699	0	0	0	0
3) Contributions		0	0	0	0
4) TOTAL OTHER FINANCING SOURCES/USES		(196,502)	(462,799)	(462,799)	(462,799)
E. NET INCREASE (DECREASE) IN FUND BALANCE			(20,192,354)	(19,343,796)	(13,008,173)
F. FUND BALANCE, RESERVES					
1) Beginning Balance					
a) As of July 1 - Unaudited	9791	79,211,408	59,019,054	39,675,257	26,391,864
b) Audited Adjustments	9793	0	0	0	0
c) As of July 1 - Audited		79,211,408	59,019,054	39,675,257	26,391,864
d) Other Restatements	9795	0	0	0	0
e) Adjusted Beginning Balance		79,211,408	59,019,054	39,675,257	26,391,864
2) Ending Balance, June 30		59,019,053	39,675,257	26,391,864	13,383,691
COMPONENTS OF THE ENDING FUND BALANCE					
a) Nonspendable					

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION COMBINED UNRESTRICTED/RESTRICTED

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
Revolving Cash	9711	10,000	10,000	10,000	10,000
Stores	9712	0	0	0	0
Prepaid Items	9713	0	0	0	0
All Other	9719	0	0	0	0
b) Restricted	9740	15,092,114	5,592,820	5,592,820	5,592,820
TOTAL NONSPENDABLE AND RESTRICTED		15,102,114	5,602,820	5,602,820	5,602,820
c) Committed					
Stabilization Arrangements	9750	0	0	0	0
Other Commitments					
One Month Operating Expend. (8.33%)	9760	18,252,632	18,441,812	10,587,029	1,055,242
LCAP Supplemental & Concentration	9760	819,868	0	0	0
Technology Refresh Program	9760	0	0	0	0
Adopted Instructional Materials	9760	1,300,000	1,300,000	1,300,000	0
Reserve for Deficit Spending	9760	13,704,542	4,719,546	0	0
TOTAL COMMITMENTS		34,077,042	24,461,358	11,887,029	1,055,242
d) Assigned					
R0215 BTA H&W Pool	9780	1,200,603	1,171,400	1,171,400	0
R0219 CNG Station	9780	135,382	143,323	143,323	0
R0222 E-Rate	9780	0	0	0	0
R0228 BACME H&W Pool	9780	594,721	598,332	598,332	0
R0231 Advanced Placement	9780	2,426	0	0	0
R0232 Technology Replacement	9780	0	0	0	0
R0233 Furniture & Equipment	9780	0	0	0	0
R0258 Facilities Use	9780	54,691	73,691	73,691	0
R0405 ADA Incentive Funds	9780	284,426	284,426	284,426	0
R9040 Medical Administrative Activities (MAA)	9780	214,442	0	0	0
R0600 Donations	9780	75,850	0	0	0
R0000 Vacation Liability	9780	698,198	698,198	0	0
R0707 Supplemental/Concentration	9780	0	0	0	0
R0992 Safety/Liability	9780	5,582	0	0	0
R1100 Lottery	9780	0	0	0	0
R0414 Textbooks	9780	0	0	0	0
R0000 OTHER GF	9780	0	0	0	0
TOTAL ASSIGNMENTS		3,266,321	2,969,370	2,271,172	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	6,573,577	6,641,709	6,630,843	6,725,630
Unassigned/Unappropriated Amount	9790	0	0	0	0
Ending Balance after Commitments and Assignments		0	(0)	0	0

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
Reserve for Economic Uncertainties - Minimum Required Reserve 3%					
Ending Fund Balance - UNRESTRICTED GENERAL FUND		43,926,940	34,082,437	20,799,044	7,790,871
TOTAL RESERVE PERCENT		11.33%	11.33%	7.79%	3.48%
MINIMUM REQUIRED RESERVE - 3.00%		6,573,577	6,641,709	6,630,843	6,725,630
ADDITIONAL RESERVE FOR ECONOMIC UNCERTAINTIES - 8.33% (Per Board Resolution #2012-20, 2/14/12)		18,252,632	18,441,812	10,587,029	1,065,241
TOTAL RESERVE FOR ECONOMIC UNCERTAINTIES		24,826,209	25,083,521	17,217,872	7,790,871
PROJECTED RESERVE FOR ECONOMIC UNCERTAINTIES PERCENTAGE		11.33%	11.33%	7.79%	3.48%
EXCESS (DEFICIENCY) OF ENDING FUND BALANCE AND NONSPENDABLE, RESTRICTED, COMMITTED AND ASSIGNED		13,704,541	4,719,546	(7,824,611)	(17,609,590)

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION UNRESTRICTED

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
A. REVENUES					
1) LCFF Revenue Sources	8010-8099	150,142,755	160,451,378	166,149,573	169,584,345
2) Federal Revenues	8100-8299	192,175	65,000	65,000	65,000
3) Other State Revenues	8300-8599	3,678,034	3,459,109	3,459,109	3,459,109
4) Other Local Income	8600-8799	1,812,430	1,205,525	1,205,525	1,205,525
5) TOTAL, REVENUES		155,825,394	165,181,012	170,879,207	174,313,979
B. EXPENDITURES					
1) Certificated Salaries	1000-1099	59,001,294	65,513,025	66,890,997	68,289,639
2) Classified Salaries	2000-2999	19,107,188	21,593,375	22,104,390	22,623,070
3) Employee Benefits	3000-3999	30,613,477	35,933,530	36,795,376	37,478,836
4) Books & Supplies	4000-4999	9,257,064	7,374,565	7,367,986	7,367,986
5) Services, Other Operating Expenses	5000-5999	19,168,305	15,045,542	15,559,662	16,118,432
6) Capital Outlay	6000-6999	958,942	157,375	157,375	157,375
7) Other Outgo	7100-7299, 7400-7499	913,736	913,736	913,736	913,736
8) Direct Support/Indirect Costs	7300-7399	(4,648,630)	(4,557,332)	(4,557,332)	(4,557,332)
9) TOTAL, EXPENDITURES		134,371,376	141,973,816	145,232,190	148,391,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		21,454,018	23,207,196	25,647,017	25,922,237
C. OTHER FINANCING SOURCE/USES					
D. OTHER FINANCING SOURCE/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	307,197	40,900	40,900	40,900
b) Transfers Out	7610-7629	503,699	503,699	503,699	503,699
2) Other Sources/Uses					
a) Sources	8930-8979	0	0	0	0
b) Uses	7630-7699	0	0	0	0
3) Contributions	8980-8999	(29,300,879)	(32,588,899)	(38,467,611)	(38,467,611)
4) TOTAL OTHER FINANCING SOURCES/USES		(29,497,381)	(33,051,698)	(38,930,410)	(38,930,410)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(8,043,363)	(9,844,502)	(13,283,393)	(13,008,173)
F. FUND BALANCE, RESERVES					
1) Beginning Balance					
a) As of July 1 - Unaudited	9791	51,970,303	43,926,940	34,082,437	20,799,044
b) Audited Adjustments	9793	0	0	0	0
c) As of July 1 - Audited		51,970,303	43,926,940	34,082,437	20,799,044
d) Other Restatements	9795	0	0	0	0
e) Adjusted Beginning Balance		51,970,303	43,926,940	34,082,437	20,799,044
2) Ending Balance, June 30		43,926,940	34,082,437	20,799,044	7,790,871
COMPONENTS OF THE ENDING FUND BALANCE					
a) Nonspendable					

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION UNRESTRICTED

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
Revolving Cash	9711	10,000	10,000	10,000	10,000
Stores	9712	0	0	0	0
Prepaid Items	9713	0	0	0	0
All Other	9719	0	0	0	0
b) Restricted	9740	0	0	0	0
TOTAL NONSPENDABLE AND RESTRICTED		10,000	10,000	10,000	10,000
c) Committed					
Stabilization Arrangements	9750	0	0	0	0
Other Commitments					
One Month Operating Expend. (8.33%)	9760	18,252,632	18,441,812	10,587,029	1,055,242
LCAP Supplemental & Concentration	9760	819,868	0	0	0
Technology Refresh Program	9760	0	0	0	0
Adopted Instructional Materials	9760	1,300,000	1,300,000	1,300,000	0
Reserve for Deficit Spending	9760	13,704,542	4,719,546	0	0
TOTAL COMMITMENTS		34,077,042	24,461,358	11,887,029	1,055,242
d) Assigned					
R0215 BTA H&W Pool	9780	1,200,603	1,171,400	1,171,400	0
R0219 CNG Station	9780	135,382	143,323	143,323	0
R0222 E-Rate	9780	0	0	0	0
R0228 BACME H&W Pool	9780	594,721	598,332	598,332	0
R0231 Advanced Placement	9780	2,426	0	0	0
R0232 Technology Replacement	9780	0	0	0	0
R0233 Furniture & Equipment	9780	0	0	0	0
R0258 Facilities Use	9780	54,691	73,691	73,691	0
R0405 ADA Incentive Funds	9780	284,426	284,426	284,426	0
R9040 Medical Administrative Activities (MAA)	9780	214,442	0	0	0
R0600 Donations	9780	75,850	0	0	0
R0000 Vacation Liability	9780	698,198	698,198	0	0
R0707 Supplemental/Concentration	9780	0	0	0	0
R0992 Safety/Liability	9780	5,582	0	0	0
R1100 Lottery	9780	0	0	0	0
R0414 Textbooks	9780	0	0	0	0
R0000 OTHER GF	9780	0	0	0	0
TOTAL ASSIGNMENTS		3,266,321	2,969,370	2,271,172	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	6,573,577	6,641,709	6,630,843	6,725,630
Unassigned/Unappropriated Amount	9790	0	0	0	0
Ending Balance after Commitments and Assignments		0	0	0	(0)

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION RESTRICTED

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
A. REVENUES					
1) LCFF Revenue Sources	8010-8099	0	0	0	0
2) Federal Revenues	8100-8299	7,901,955	5,085,788	5,085,788	5,085,788
3) Other State Revenues	8300-8599	21,320,593	19,630,895	19,630,895	19,630,895
4) Other Local Income	8600-8799	13,571,739	12,107,908	12,107,908	12,107,908
5) TOTAL, REVENUES		42,794,287	36,824,591	36,824,591	36,824,591
B. EXPENDITURES					
1) Certificated Salaries	1000-1099	24,137,007	21,351,778	21,351,778	21,351,778
2) Classified Salaries	2000-2999	11,667,759	12,474,298	12,474,298	12,474,298
3) Employee Benefits	3000-3999	20,503,766	20,565,395	20,565,395	20,565,395
4) Books & Supplies	4000-4999	4,780,915	3,535,680	3,535,680	3,535,680
5) Services, Other Operating Expenses	5000-5999	12,308,858	9,364,629	9,364,629	9,364,629
6) Capital Outlay	6000-6999	3,572,974	4,965,293	1,344,711	1,344,711
7) Other Outgo	7100-7299, 7400-7499	2,967,112	2,591,306	2,591,306	2,591,306
8) Direct Support/Indirect Costs	7300-7399	4,305,766	4,064,405	4,064,405	4,064,405
9) TOTAL, EXPENDITURES		84,244,157	78,912,784	75,292,202	75,292,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(41,449,870)	(42,088,193)	(38,467,611)	(38,467,611)
C. OTHER FINANCING SOURCE/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0
2) Other Sources/Uses					
a) Sources	8930-8979	0	0	0	0
b) Uses	7630-7699	0	0	0	0
3) Contributions	8980-8999	29,300,879	32,588,899	38,467,611	38,467,611
4) TOTAL OTHER FINANCING SOURCES/USES		29,300,879	32,588,899	38,467,611	38,467,611
E. NET INCREASE (DECREASE) IN FUND BALANCE		(12,148,991)	(9,499,294)	0	0
F. FUND BALANCE, RESERVES					
1) Beginning Balance					
a) As of July 1 - Unaudited	9791	27,241,105	15,092,114	5,592,820	5,592,820
b) Audited Adjustments	9793	0	0	0	0
c) As of July 1 - Audited		27,241,105	15,092,114	5,592,820	5,592,820
d) Other Restatements	9795	0	0	0	0
e) Adjusted Beginning Balance		27,241,105	15,092,114	5,592,820	5,592,820
2) Ending Balance, June 30		15,092,114	5,592,820	5,592,820	5,592,820
COMPONENTS OF THE ENDING FUND BALANCE					
a) Nonspendable					

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION RESTRICTED

2024-25 Adopted Budget and Estimated Actuals Multi-Year Projections					
DESCRIPTION	ACCOUNT CODES	2023-24 ESTIMATED ACTUALS	2024-25 PROJECTION	2025-26 PROJECTION	2026-27 PROJECTION
Revolving Cash	9711	0	0	0	0
Stores	9712	0	0	0	0
Prepaid Items	9713	0	0	0	0
All Other	9719	0	0	0	0
b) Restricted	9740	15,092,114	5,592,820	5,592,820	5,592,820
TOTAL NONSPENDABLE AND RESTRICTED		15,092,114	5,592,820	5,592,820	5,592,820
c) Committed					
Stabilization Arrangements	9750	0	0	0	0
Other Commitments					
One Month Operating Expend. (8.33%)	9760	0	0	0	0
LCAP Supplemental & Concentration	9760	0	0	0	0
Technology Refresh Program	9760	0	0	0	0
Adopted Instructional Materials	9760	0	0	0	0
Reserve for Deficit Spending	9760	0	0	0	0
TOTAL COMMITMENTS		0	0	0	0
d) Assigned					
R0215 BTA H&W Pool	9780	0	0	0	0
R0219 CNG Station	9780	0	0	0	0
R0222 E-Rate	9780	0	0	0	0
R0228 BACME H&W Pool	9780	0	0	0	0
R0231 Advanced Placement	9780	0	0	0	0
R0232 Technology Replacement	9780	0	0	0	0
R0233 Furniture & Equipment	9780	0	0	0	0
R0258 Facilities Use	9780	0	0	0	0
R0405 ADA Incentive Funds	9780	0	0	0	0
R9040 Medical Administrative Activities (MAA)	9780	0	0	0	0
R0600 Donations	9780	0	0	0	0
R0000 Vacation Liability	9780	0	0	0	0
R0707 Supplemental/Concentration	9780	0	0	0	0
R0993 Safety/Liability	9780	0	0	0	0
R1100 Lottery	9780	0	0	0	0
R0414 Textbooks	9780	0	0	0	0
R0000 Salary Adjustments	9780	0	0	0	0
TOTAL ASSIGNMENTS		0	0	0	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	0	0	0	0
Unassigned/Unappropriated Amount	9790	0	0	0	0
Ending Balance after Commitments & Assignments		0	(0)	(0)	(0)

2023-24 ESTIMATED ACTUALS
Budget Multi-Year Projections

2023-24 ADJUSTMENTS ESTIMATED ACTUALS		1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
		Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
2023-24 2nd Interim BUDGET		83,223,204	31,451,465	50,780,504	16,336,396	28,929,191	4,377,295	3,516,191	(409,767)	503,699	218,708,177	151,161,819	7,948,049	25,136,435	14,527,033	22,145	198,795,481
Beginning Balance Adjustments		11,319	(2,847)	3,275	(283,010)	82,269	188,994	0	0	0	0	0	0	0	0	0	0
2023-24 Adjusted Budget		83,234,523	31,448,618	50,783,779	16,053,386	29,011,460	4,566,289	3,516,191	(409,767)	503,699	218,708,177	151,161,819	7,948,049	25,136,435	14,527,033	22,145	198,795,481
LCFF Revenue Revision Increase UPP Rate from 65% proj. to 70% certified	U										0	(1,200,354)					(1,200,354)
TK Early Enrollment Penalty	U										0	(120,842)					(120,842)
LCFF Revenue Revision PY Adjustment	U										0	302,132					302,132
Local Revenue Adjustments	U										0				10,119		10,119
CE Salary Adjustments (Vacancies, new hire placement)	U	(190,380)									(190,380)						0
CL Salary Adjustments (Vacancies, new hire placement)	U		(180,383)								(180,383)						0
3XXX Adjustments based on Salary Adjustments				19,779							19,779						0
Supplies (4XXX)	U				(1,726,747)						(1,726,747)						0
Services (5XXX)	U					1,125,576					1,125,576						0
Capital Outlay (6XXX)	U						(62,254)				(62,254)						0
Other Outgo	U							364,658			364,658						0
Indirect Cost	U								67,304		67,304						0
Transfers In from F/25-Admin Fees											0					285,052	285,052
Federal Revenue Adjustments - SPED PROGRAMS	R										0	146,081					146,081
State Revenue Adjustments - Lottery R6300	R										0		(137,810)				(137,810)
Local Revenue Adjustments - AB602 Adjusts. (SPED OOH)	R										0				847,018		847,018

2023-24 ADJUSTMENTS ESTIMATED ACTUALS		1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX		
		Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue	
CE Salary Adjustments (Vacancies, new hire placement)	R	94,158										94,158						0
CL Salary Adjustments (Vacancies, new hire placement)	R		(493,288)									(493,288)						0
3XXX Adjustments based on Salary Adjustments	R			313,685								313,685						0
Supplies (4XXX)	R				(288,659)							(288,659)						0
Services (5XXX)	R					1,340,126						1,340,126						0
Capital Outlay (6XXX)	R						27,881					27,881						0
Other Outgo	R											0						0
Indirect Cost	R								(401)			(401)						0
2023-24 Estimated Actuals		83,138,301	30,774,947	51,117,243	14,037,980	31,477,162	4,531,916	3,880,849	(342,864)	503,699	219,119,232	150,142,755	8,094,130	24,998,625	15,384,170	307,197	198,926,877	
2023-24 ADJUSTMENTS		(96,222)	(673,671)	333,464	(2,015,406)	2,465,702	(34,373)	364,658	66,903	0	411,055	(1,019,064)	146,081	(137,810)	857,137	285,052	131,396	

2024-25 ADJUSTMENTS BUDGET YEAR	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
2023-24 ESTIMATED ACTUALS BUDGET	83,138,301	30,774,947	51,117,243	14,037,980	31,477,162	4,531,916	3,880,849	(342,864)	503,699	219,119,232	150,142,755	8,094,130	24,998,625	15,384,170	307,197	198,926,877
LCFF Revenue Cola 0.76% BASE	U									0	900,326					900,326
2.5% ADA Growth	U									0	4,779,755					4,779,755
Supplemental & Concentration	U									0	4,809,832					4,809,832
TK Early Enrollment Penalty	U									0	120,842					120,842
LCFF Revenue Revision PY Adjustment	U									0	(302,131)					(302,131)
Step Increase BTA F03 CE	U	1,145,116		269,203						1,414,319						0
Step Increase CSEA F03 CL	U		309,363	141,049						450,412						0
Step Increase BACME F03	U	69,142	55,330	35,200						159,672						0
2.5% Salary Increase Beginning Jan. 1, 2024 (1.25% added 2023-24, 1.25% added 2024-25)	U	969,833	379,451	359,948						1,709,232						0
3.5% Salary Increase Beginning Jul. 1, 2024	U	2,366,099	935,371	1,584,381						4,885,851						0
Teachers General Ed	U	(508,746)		(214,542)						(723,288)						0
Teachers General Ed	U	423,955		178,785						602,740						0
Attrition Adjust	U	(2,159,395)	(320,953)	(616,936)						(3,097,284)						0
Increased Health & Welfare Costs	U			98,975						98,975						0
CE Step & Column @ 2.0% plus \$75,000 for column movement (calculated on total 1XXX)	U									0						0
Increase STRS Rate 2024-25, 19.1%	U									0						0
Increase PERS Rate 2023-24, 24.6%	U									0						0
CL Step @ 2.0% (calculated on total 2XXX)	U									0						0
R0222 Erate EFB	U					(214,445)				(214,445)						0
R0270 Gettysburg	U					(170,965)				(170,965)						0

2024-25 ADJUSTMENTS BUDGET YEAR		1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX		
		Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue	
R0435 LREBG offset	U				(1,232,588)	(2,919,664)						(4,152,252)						0
R06XX Donations	U				(122,953)	(42,814)	(10,000)					(175,767)			(63,956)			(63,956)
R0705 Vehicle purchase in 2023-24	U						(365,109)					(365,109)						0
R1100 Vehicle purchase in 2023-24	U						(392,000)					(392,000)						0
Textbooks	U										0							0
2024 Bond Election	U					(182,350)						(182,350)						0
Insurance Cost Increase @ 10%	U					160,000						160,000						0
Utilities (8% of 55XX & 5920 PY)	U					313,074						313,074						0
R0000 Unrestricted Fund (charged to R7435 in 2024-25)	U	3,386,254	306,547	1,404,548								5,097,349						0
R0222 E-Rate												0						
Other Unrestricted Adjustments		819,473	821,078	2,079,441	(526,959)	(1,065,599)	(34,458)	(1)	91,298			2,184,273	(127,175)	(218,924)	(542,950)	(266,297)		(1,155,346)
Step Increase BTA F06 CE	R	408,249		89,500								497,749						0
Step Increase CSEA F06 CL	R		221,637	78,811								300,448						0
Step Increase BACME F06	R	21,336		4,916								26,252						0
R2600 ELOP	R	419,074	(121,334)	(2,817)	(251,358)	(191,081)	3,620,582		16,913			3,489,979						0
R3212 ESSER II FUNDS	R					(8,426)	(2,763,897)					(2,772,323)	(2,772,323)					(2,772,323)
R5634 American Rescue Plan	R				(14,564)	(10,000)			(1,880)			(26,444)	(26,244)					(26,244)
R6300 Lottery	R				(489,536)							(489,536)		(119,628)				(119,628)
R6387 CTE Incentive Grant Program	R	(58,872)	24,753	3,497	272,657	121,182			28,135			391,352		391,352				391,352
R6500 SPED	R	1,869,034	1,795,802	1,222,839	(162,146)	(1,253,937)		(374,863)	378,898			3,475,627			(1,204,020)			(1,204,020)

2024-25 ADJUSTMENTS BUDGET YEAR		1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
		Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
R6762 Arts, Music, & Instruct. Blk Grant	R	(2,927,369)	(878,085)	(504,981)	(852,367)	(754,709)	(207,962)	0	(404,484)		(6,529,957)			(3,144,758)			(3,144,758)
R6770 Arts & Music in Schools Prop 28	R	1,047,943		448,888					14,968		1,511,799			1,511,799			1,511,799
R7339 Dual Enrollment Opportunities	R										0			(225,000)			(225,000)
R7413 A-G LEARNING LOSS MITIGATION GRANT R7413	R					(190,604)			(13,037)		(203,641)						0
R7435 LEARNING RECOVERY BLOCK GRANT	R	(3,386,254)	(306,547)	(1,404,548)	6,579				(336,131)		(5,426,901)		(12,432)				(12,432)
OTHER RESTRICTED RESOURCES	R	(178,370)	70,313	125,525	245,500	(656,654)	743,596	(943)	75,257		424,224		(5,168)	(103,462)	(259,811)		(368,441)
2024-25 TOTALS		86,864,803	34,067,673	56,498,925	10,910,245	24,410,171	5,122,668	3,505,042	(492,927)	503,699	221,390,298	160,451,378	5,150,788	23,090,004	13,313,433	40,900	202,046,503
2024-25 ADJUSTMENTS		3,726,502	3,292,726	5,381,682	(3,127,735)	(7,066,991)	590,752	(375,807)	(150,063)	0	2,271,066	10,308,624	(2,943,342)	(1,908,621)	(2,070,737)	(266,297)	3,119,627

2025-26 ADJUSTMENTS (Year 2)		1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
		Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
2024-25 PROJECTED BUDGET		86,864,803	34,067,673	56,498,925	10,910,245	24,410,171	5,122,668	3,505,042	(492,927)	503,699	221,390,298	160,451,378	5,150,788	23,090,004	13,313,433	40,900	202,046,503
LCFF Revenue Cola 0.00% BASE	U										0						0
2.5% ADA Growth	U										0	3,259,951					3,259,951
Supplemental & Concentration	U										0	2,438,244					2,438,244
Increased Health & Welfare Costs	U			98,975							98,975						0
CE Step & Column @ 2.0% plus \$75,000 for column movement (calculated on total 1XXX)	U	1,377,972		330,713							1,708,685						0
Increase STRS Rate 2024-25, 19.1%	U										0						0
Increase PERS Rate 2024-25, 23.6%	U			237,972							237,972						0
CL Step @ 2.0% (calculated on total 2XXX)	U		511,015	194,186							705,201						0
R0000 Unrestricted Fund (charged to R7435 in previous year)	U	1,358,494	548,831	894,802					204,195		3,006,322						0
R0414 TEXTBOOKS	U										0						0
Insurance Cost Increase @ 10%	U					176,000					176,000						0
Utilities (8% of 55XX & 5920 PY)	U					338,120					338,120						0
R2600 ELOP							(3,620,582)				(3,620,582)						0
R6762 Arts, Music, & Instruct. Blk Grant	R										0						0
R7412 A-G SUCCESS GRANT	R										0						0
R7435 LEARNING RECOVERY BLOCK GRANT	R	(1,358,494)	(548,831)	(894,802)	(6,579)				(204,195)		(3,012,901)						0
2025-26 TOTALS		88,242,775	34,578,688	57,360,771	10,903,666	24,924,291	1,502,086	3,505,042	(492,927)	503,699	221,028,090	166,149,573	5,150,788	23,090,004	13,313,433	40,900	207,744,698
2025-26 ADJUSTMENTS		1,377,972	511,015	861,846	(6,579)	514,120	(3,620,582)	0	0	0	(362,207)	5,698,195	0	0	0	0	5,698,195

2026-27 ADJUSTMENTS (Year 3)	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
2025-26 PROJECTED BUDGET	88,242,775	34,578,688	57,360,771	10,903,666	24,924,291	1,502,086	3,505,042	(492,927)	503,699	221,028,090	166,149,573	5,150,788	23,090,004	13,313,433	40,900	207,744,698
LCFF Revenue Cola 0.00% BASE										0						0
2.5% ADA Growth										0	3,331,854					3,331,854
Supplemental & Concentration										0	102,918					102,918
Increased Health & Welfare Costs			98,975							98,975						0
CE Step & Column @ 2.0% plus \$75,000 for column movement (calculated on total 1XXX)	1,398,642		298,512							1,697,154						0
Increase STRS Rate 2024-25, 19.1%										0						0
Increase PERS Rate 2024-25, 23.6%			80,472							80,472						0
Cl Step @ 2.0% (calculated on total 2XXX)		518,680	205,501							724,181						0
TEXTBOOKS (Curriculum-Design & Training (S/548))	U									0						0
Insurance Cost Increase @ 10%						193,600				193,600						0
Utilities (8% of 55XX & 5920 PY)						365,170				365,170						0
2026-27 TOTALS	89,641,417	35,097,368	58,044,231	10,903,666	25,483,061	1,502,086	3,505,042	(492,927)	503,699	224,187,642	169,584,345	5,150,788	23,090,004	13,313,433	40,900	211,179,470
2026-27 ADJUSTMENTS	1,398,642	518,680	683,460	0	558,770	0	0	0	0	3,159,552	3,434,772	0	0	0	0	3,434,772



BEAUMONT UNIFIED SCHOOL DISTRICT

CASH FLOW

2024-25 PRELIMINARY BUDGET



Estimated Actuals 2023-24

CASHFLOW 2023-24

ACTUALS THROUGH	Actual JULY		Actual AUGUST		Actual SEPTEMBER		Actual OCTOBER		Actual NOVEMBER
A BEGINNING CASH 9110	82,853,578.24		79,843,073.22		68,759,051.84		71,777,479.82		63,607,143.85
CASH BALANCE	82,853,578.24		79,843,073.22		68,759,051.84		71,777,479.82		63,607,143.85
RECEIPTS:									
<i>REVENUE LIMIT</i>									
STATE AID	4,272,084.00	0.0500	4,272,084.00	0.0500	7,689,750.00	0.0900	7,689,750.00	0.0900	7,689,750.00
EDUCATION PROTECTION ACT	0.00	0.0000	0.00	#DIV/0!	8,473,229.00	#DIV/0!	0.00	#DIV/0!	0.00
STATE AID - PRIOR YEAR	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00
PROPERTY TAX	86.53	0.0000	1,904,048.45	0.0567	3,709.54	0.0001	491,516.66	0.0146	1,573,125.25
OTHER - In Lieu of Charter	0.00	0.0000	0.00	0.0000	(7,979.00)	0.0007	(3,127,264.68)	0.1000	(735,349.50)
FEDERAL REVENUES	36,426.24	0.0045	18,521.05	0.0023	8,244.43	0.0010	637,372.36	0.0787	(3,026,183.68)
OTHER STATE REVENUES	436,767.00	0.0175	436,767.00	0.0175	3,004,987.45	0.1202	1,864,698.00	0.0746	3,269,750.92
OTHER LOCAL REVENUES	80,467.01	0.0052	37,423.46	0.0024	1,145,703.38	0.0745	1,450,152.12	0.0943	(157,670.20)
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
INTERFD TRANSFERS IN (8919)	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00
Revenue Transfer to Other Funds (809X)		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
SUBTOTALS	4,825,830.78	0.02	6,668,843.96	0.03	20,317,644.80	0.10	9,006,224.46	0.05	8,613,422.79
TRANS (LOAN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B TOTAL RECEIPTS	4,825,830.78	0.0243	6,668,843.96	0.0335	20,317,644.80	0.1021	9,006,224.46	0.0453	8,613,422.79
DISBURSEMENTS									
CERTIFICATED SALARIES	854,025.51	0.0103	6,880,404.03	0.0828	7,086,654.82	0.0852	7,161,874.83	0.0861	7,212,948.75
CLASSIFIED SALARIES	1,262,433.97	0.0410	2,248,716.45	0.0731	2,422,613.81	0.0787	2,448,601.43	0.0796	2,513,709.69
BENEFITS	1,804,586.23	0.0353	4,071,952.18	0.0797	3,292,632.74	0.0644	3,696,956.33	0.0723	3,683,685.07
SUPPLIES	462,513.33	0.0329	2,945,540.94	0.2098	1,102,994.42	0.0786	501,407.88	0.0357	884,510.26
SERVICES	3,675,245.37	0.1168	3,151,610.08	0.1001	1,725,235.56	0.0548	1,979,232.02	0.0629	2,112,636.26
CAPITAL OUTLAYS	0.00	0.0000	0.00	0.0000	92,283.56	0.0204	1,895,306.42	0.4182	1,070,939.51
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	503,699.00
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00
OTHER OUTGO	17,679.00	0.0046	292,217.82	0.0753	31,821.00	0.0082	31,821.00	0.0082	31,821.00
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
SUBTOTALS	8,076,483.41	0.04	19,590,441.50	0.09	15,754,235.91	0.07	17,715,199.91	0.08	18,013,949.54
TRANS (REPAY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SALES TAX					0.00		0.00		0.00
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS					0.00		0.00		0.00
C TOTAL DISBURSEMENTS	8,076,483.41	0.0369	19,590,441.50	0.0894	15,754,235.91	0.0719	17,715,199.91	0.0808	18,013,949.54
PRIOR YEAR TRANSACTIONS									
ACCOUNTS RECEIVABLES	2,124,146.35	0.1757	1,964,418.06	0.1625	101,522.10	0.0084	2,428,918.48	0.2009	5,538,686.27
LCFF RECEIVABLES	0.00		0.00		0.00		0.00		0.00
ACCOUNTS PAYABLE	1,883,998.74	0.1526	126,841.90	0.0103	7,148.00	0.0006	1,890,279.00	0.1531	2,111,053.17
DEFERRED REVENUE					1,639,355.01				
D NET PRIOR YR TRANSACT.	240,147.61		1,837,576.16		(1,544,980.91)		538,639.48		3,427,633.10
E NET INCOME (B-C+D)	(3,010,505.02)		(11,084,021.38)		3,018,427.98		(8,170,335.97)		(5,972,893.65)
F ENDING CASH (A+E)	79,843,073.22		68,759,051.84		71,777,479.82		63,607,143.85		57,634,250.20

Estimated Actuals 2023-24

CASHFLOW 2023-24

ACTUALS THROUGH

		Actual DECEMBER		Actual JANUARY		Actual FEBRUARY		Actual MARCH		
A	BEGINNING CASH 9110	57,634,250.20		72,244,147.13		66,549,569.35		67,616,103.41		
CASH BALANCE		57,634,250.20		72,244,147.13		66,549,569.35		67,616,103.41		
RECEIPTS:										
	REVENUE LIMIT									
	STATE AID	0.0900	7,689,750.00	0.0900	7,689,750.00	0.0900	8,831,726.00	0.0900	8,831,725.00	0.0900
	EDUCATION PROTECTION ACT	#DIV/0!	8,473,230.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	12,312,850.00	#DIV/0!
	STATE AID - PRIOR YEAR	0.0000	4,218,591.62	13.9627	0.00	0.0000	(783,292.00)	-2.5925	(783,292.00)	-2.5925
	PROPERTY TAX	0.0469	10,113,073.79	0.3012	504,094.69	0.0150	9,261,118.85	0.2758	200,480.44	0.0060
	OTHER - In Lieu of Charter	0.0649	(735,313.50)	0.1100	(743,004.50)	0.0656	(874,821.51)	0.0772	(735,313.50)	
	FEDERAL REVENUES	-0.3739	64,830.34	0.0080	3,592,774.36	0.4439	327,576.73	0.0405	84,519.80	0.0104
	OTHER STATE REVENUES	0.1308	2,468,146.74	0.0987	892,886.13	0.0357	1,204,528.03	0.0482	2,047,134.91	0.0819
	OTHER LOCAL REVENUES	-0.0102	1,727,436.73	0.1123	2,133,512.37	0.1387	195,090.27	0.0127	1,663,924.29	0.1082
	OTHER INCOME	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	INTERFD TRANSFERS IN (8919)	0.0000		0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
	Revenue Transfer to Other Funds (809X)	#DIV/0!		#DIV/0!		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	OTHER SOURCES USES	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	SUBTOTALS	#DIV/0!	34,019,745.72	0.17	14,070,013.05	0.0707	18,161,926.37	0.0913	23,622,028.94	0.1187
	TRANS (LOAN)	#DIV/0!	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
B	TOTAL RECEIPTS	#DIV/0!	34,019,745.72	0.1710	14,070,013.05	0.0707	18,161,926.37	0.0913	23,622,028.94	0.1187
	DISBURSEMENTS									
	CERTIFICATED SALARIES	0.0868	7,095,892.99	0.0854	10,121,831.20	0.1217	7,526,015.50	0.0905	7,370,360.29	0.0887
	CLASSIFIED SALARIES	0.0817	2,585,000.16	0.0840	2,575,592.04	0.0837	3,474,069.95	0.1129	2,649,202.00	0.0861
	BENEFITS	0.0721	3,679,821.77	0.0720	3,960,948.09	0.0775	3,938,858.64	0.0771	3,811,777.87	0.0746
	SUPPLIES	0.0630	487,667.38	0.0347	400,928.42	0.0286	601,349.16	0.0428	291,914.09	0.0208
	SERVICES	0.0671	1,673,601.99	0.0532	1,709,351.09	0.0543	1,207,455.12	0.0384	1,363,813.71	0.0433
	CAPITAL OUTLAYS	0.2363	436,101.12	0.0962	22,262.35	0.0049	51,166.21	0.0113	96,735.05	0.0213
	INTERFD TRANSFERS OUT	1.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
	DIRECT SUPPORT/INDIRECT EXP	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
	OTHER OUTGO	0.0082	(2,204,346.00)	-0.5680	218,388.84	0.0563	308,577.82	0.0795	34,039.00	0.0088
	OTHER SOURCES USES	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	SUBTOTALS	0.0822	13,753,739.41	0.0628	19,009,302.03	0.0868	17,107,492.40	0.0781	15,617,842.01	0.0713
	TRANS (REPAY)	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	SALES TAX	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!		#DIV/0!
C	TOTAL DISBURSEMENTS	0.0822	13,753,739.41	0.0628	19,009,302.03	0.0868	17,107,492.40	0.0781	15,617,842.01	0.0713
	PRIOR YEAR TRANSACTIONS									
	ACCOUNTS RECEIVABLES	0.4582	624,916.05	0.0517	(718,574.99)	-0.0594	5,243.58	0.0004	0.00	0.0000
	LCFF RECEIVABLES		0.00							
	ACCOUNTS PAYABLE	0.1710	6,281,025.43	0.5088	36,713.81	0.0030	(6,856.51)	-0.0006	1,000.00	0.0001
	DEFERRED REVENUE				0.00					
D	NET PRIOR YR TRANSCAT.		(5,656,109.38)		(755,288.80)		12,100.09		(1,000.00)	
E	NET INCOME (B-C+D)		14,609,896.93		(5,694,577.78)		1,066,534.06		8,003,186.93	
F	ENDING CASH (A+E)		72,244,147.13		66,549,569.35		67,616,103.41		75,619,290.34	

Estimated Actuals 2023-24

CASHFLOW 2023-24

	Actual		PROJECTED		PROJECTED		TOTAL	PROJECTED ACTUALS	
ACTUALS THROUGH	APRIL		MAY		JUNE				
A	BEGINNING CASH 9110	75,619,290.34		75,636,580.39		72,749,493.73		82,853,578.24	82,853,578.24
	CASH BALANCE	75,619,290.34		75,636,580.39		72,749,493.73			
	RECEIPTS:								150,142,755.00
	REVENUE LIMIT								
	STATE AID	8,831,726.00	0.0900	8,831,726.00	0.0900	10,019,612.00	0.0900	92,339,433.00	92,339,433.00
	EDUCATION PROTECTION ACT	0.00	#DIV/0!	0.00	#DIV/0!	5,991,644.00	#DIV/0!	35,250,953.00	35,250,953.00
	STATE AID - PRIOR YEAR	(783,292.00)	-2.5925	(783,292.00)	-2.5925	(783,291.62)	-2.5925	302,132.00	302,132.00
	PROPERTY TAX	3,360,297.10	0.1001	5,119,621.00	0.1525	1,044,133.70	0.0311	33,575,306.00	33,575,306.00
	OTHER - In Lieu of Charter	(93,005.34)	0.0082	(741,131.79)	0.0654	(3,531,885.68)	0.3119	(11,325,069.00)	(11,325,069.00)
	FEDERAL REVENUES	3,100,896.33	0.3831	200,000.00	0.0247	173,763.00	0.0215	5,218,740.96	8,094,130.00
	OTHER STATE REVENUES	1,412,681.22	0.0565	2,125,000.00	0.0850	75,000.00	0.0030	19,238,347.40	24,998,627.00
	OTHER LOCAL REVENUES	1,501,406.76	0.0976	1,750,000.00	0.1138	3,000,000.00	0.1950	14,527,446.19	15,384,169.00
	OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	INTERFD TRANSFERS IN (8919)	66,797.00	0.2174	0.00	0.0000	240,400.00	0.7826	307,197.00	307,197.00
	Revenue Transfer to Other Funds (809X)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	SUBTOTALS	17,397,507.07	0.0875	16,501,923.21	0.0830	16,229,375.40	0.0816	189,434,486.55	198,926,878.00
	TRANS (LOAN)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	#DIV/0!	0.00	#DIV/0!		#DIV/0!	0.00	0.00
B	TOTAL RECEIPTS	17,397,507.07	0.0875	16,501,923.21	0.0830	16,229,375.40	0.0816	189,434,486.55	198,926,878.00
	DISBURSEMENTS								
	CERTIFICATED SALARIES	7,344,963.53	0.0883	7,161,874.83	0.0861	7,321,454.72	0.0881	83,138,301.00	83,138,301.00
	CLASSIFIED SALARIES	2,603,376.85	0.0846	3,248,601.43	0.1056	2,743,029.22	0.0891	30,774,947.00	30,774,947.00
	BENEFITS	4,212,641.51	0.0824	4,796,956.33	0.0938	10,166,426.24	0.1989	51,117,243.00	51,117,243.00
	SUPPLIES	982,023.20	0.0700	1,123,038.24	0.0800	1,123,038.24	0.0800	10,906,925.56	14,037,978.00
	SERVICES	2,094,403.36	0.0665	2,053,401.41	0.0652	944,314.89	0.0300	23,690,300.86	31,477,163.00
	CAPITAL OUTLAYS	102,419.28	0.0226	145,926.00	0.0322	200,000.00	0.0441	4,113,139.50	4,531,916.00
	INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	503,699.00	503,699.00
	DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	(342,864.00)	1.0000	(342,864.00)	(342,864.00)
	OTHER OUTGO	34,039.00	0.0088	861,557.18	0.2220	4,223,232.34	1.0882	3,880,848.00	3,880,848.00
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	SUBTOTALS	17,373,866.73	0.0793	19,391,355.42	0.0885	26,378,631.65	0.1204	207,782,539.92	219,119,231.00
	TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS		#DIV/0!		#DIV/0!	0.00	#DIV/0!	0.00	0.00
C	TOTAL DISBURSEMENTS	17,373,866.73	0.0793	19,391,355.42	0.0885	26,378,631.65	0.1204	207,782,539.92	219,119,231.00
	PRIOR YEAR TRANSACTIONS								
	ACCOUNTS RECEIVABLES	(1,477.27)	-0.0001	10,000.00	0.0008	9,614.26	0.0008	12,087,412.89	12,087,412.89
	LCFF RECEIVABLES							0.00	0.00
	ACCOUNTS PAYABLE	4,873.02	0.0004	7,654.45	0.0006	0.00	0.0000	12,343,731.01	12,343,731.01
	DEFERRED REVENUE								0.00
D	NET PRIOR YR TRANSCAT.	(6,350.29)		2,345.55		9,614.26		(256,318.12)	(256,318.12)
E	NET INCOME (B-C+D)	17,290.05		(2,887,086.66)		(10,139,641.99)		(18,604,371.49)	(20,448,671.12)
F	ENDING CASH (A+E)	75,636,580.39		72,749,493.73		62,609,851.74			

2024-25 Adopted Budget

CASHFLOW 2024-25

ACTUALS THROUGH

	PROJECTED JULY	PROJECTED AUGUST	PROJECTED SEPTEMBER	PROJECTED OCTOBER	PROJECTED NOVEMBER
A BEGINNING CASH 9110	62,609,851.74	57,267,843.37	44,456,242.81	45,193,425.95	36,614,758.71

CASH BALANCE	62,609,851.74	57,267,843.37	44,456,242.81	45,193,425.95	36,614,758.71
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RECEIPTS:										
<i>REVENUE LIMIT</i>										
STATE AID	5,102,279.55	0.0500	5,102,279.55	0.0500	9,184,103.19	0.0900	9,184,103.19	0.0900	9,184,103.19	0.0900
EDUCATION PROTECTION ACT	0.00	0.0000	0.00	#DIV/0!	9,213,655.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
PROPERTY TAX	0.00	0.0000	0.00	0.1000	1,020,165.00	0.0313	0.00	0.0100	1,147,455.00	0.0352
OTHER - In Lieu of Charter	(921,121.17)	0.0833	(921,121.17)	0.0833	(921,121.17)	0.0833	(921,121.17)	0.1000	(921,121.17)	0.0833
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	45,000.00	0.0087	250,000.00	0.0485	800,000.00	0.1553
OTHER STATE REVENUES	480,272.08	0.0208	951,308.16	0.0412	951,308.16	0.0412	480,272.08	0.0208	951,308.16	0.0412
OTHER LOCAL REVENUES	0.00	0.0000	75,000.00	0.0056	500,000.00	0.0376	625,000.00	0.0469	135,000.00	0.0101
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
INTERFD TRANSFERS IN (8919)	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
Revenue Transfer to Other Funds (809X)		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	4,661,430.47	0.02	5,207,466.55	0.03	19,993,110.19	0.10	9,618,254.11	0.05	11,296,745.19	#DIV/0!
TRANS (LOAN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B TOTAL RECEIPTS	4,661,430.47	0.0231	5,207,466.55	0.0258	19,993,110.19	0.0990	9,618,254.11	0.0476	11,296,745.19	#DIV/0!
DISBURSEMENTS										
CERTIFICATED SALARIES	955,512.83	0.0110	7,730,967.47	0.0890	7,730,967.47	0.0890	7,730,967.47	0.0890	7,730,967.47	0.0890
CLASSIFIED SALARIES	1,345,673.08	0.0395	2,899,158.97	0.0851	2,899,158.97	0.0851	2,899,158.97	0.0851	2,899,158.97	0.0851
BENEFITS	2,824,946.25	0.0500	4,519,914.00	0.0800	4,802,408.63	0.0850	4,802,408.63	0.0850	4,802,408.63	0.0850
SUPPLIES	654,614.70	0.0600	654,614.70	0.0600	654,614.70	0.0600	654,614.70	0.0600	654,614.70	0.0600
SERVICES	1,708,711.97	0.0700	1,708,711.97	0.0700	1,708,711.97	0.0700	1,708,711.97	0.0700	1,708,711.97	0.0700
CAPITAL OUTLAYS	0.00	0.0000	0.00	0.0000	100,000.00	0.0195	45,000.00	0.0088	145,000.00	0.0283
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	503,699.00	1.0000	0.00	0.0000
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
OTHER OUTGO	14,000.00	0.0040	300,000.00	0.0856	25,000.00	0.0071	25,000.00	0.0071	25,000.00	0.0071
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	7,503,458.84	0.03	17,813,367.11	0.08	17,920,861.73	0.08	18,369,560.73	0.08	17,965,861.73	0.0812
TRANS (REPAY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
SALES TAX					0.00		0.00		0.00	#DIV/0!
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS					0.00		0.00		0.00	#DIV/0!
C TOTAL DISBURSEMENTS	7,503,458.84	0.0339	17,813,367.11	0.0805	17,920,861.73	0.0809	18,369,560.73	0.0830	17,965,861.73	0.0812
PRIOR YEAR TRANSACTIONS										
ACCOUNTS RECEIVABLES	0.00	0.0000	2,159,300.00	0.2275	1,377,000.00	0.1451	2,309,890.28	0.2433	2,293,409.65	0.2416
LCFF RECEIVABLES	0.00		0.00		0.00		0.00		0.00	
ACCOUNTS PAYABLE	2,499,980.00	0.2205	2,365,000.00	0.2086	2,712,065.31	0.2392	2,137,250.89	0.1885	1,039,917.51	0.0917
DEFERRED REVENUE			0.00		0.00					
D NET PRIOR YR TRANSACT.	(2,499,980.00)		(205,700.00)		(1,335,065.31)		172,639.39		1,253,492.14	
E NET INCOME (B-C+D)	(5,342,008.37)		(12,811,600.56)		737,183.14		(8,578,667.24)		(5,415,624.41)	
F ENDING CASH (A+E)	57,267,843.37		44,456,242.81		45,193,425.95		36,614,758.71		31,199,134.31	

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CASHFLOW 2024-25

	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
ACTUALS THROUGH	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	
A BEGINNING CASH 9110	31,199,134.31	38,586,818.45	39,284,433.39	34,806,063.37	37,323,135.50	
CASH BALANCE	31,199,134.31	38,586,818.45	39,284,433.39	34,806,063.37	37,323,135.50	
RECEIPTS:						
<i>REVENUE LIMIT</i>						
STATE AID	9,184,103.19	0.0900	9,184,103.19	0.0900	9,184,103.19	0.0900
EDUCATION PROTECTION ACT	9,213,655.00	#DIV/0!	0.00	#DIV/0!	9,213,655.00	#DIV/0!
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
PROPERTY TAX	5,293,528.00	0.4500	6,131,515.00	0.1881	1,165,950.00	0.0358
OTHER - In Lieu of Charter	(921,121.17)	0.1100	(921,121.17)	0.0833	(921,121.17)	0.0833
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	400,000.00	0.0777
OTHER STATE REVENUES	2,440,613.42	0.1057	3,765,979.65	0.1631	2,050,000.00	0.0888
OTHER LOCAL REVENUES	1,085,000.00	0.0815	400,000.00	0.0300	1,025,000.00	0.0770
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
INTERFD TRANSFERS IN (8919)		0.0000	0.00	0.0000	0.00	0.0000
Revenue Transfer to Other Funds (809X)		#DIV/0!		#DIV/0!	0.00	#DIV/0!
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	26,295,778.45	0.13	18,560,476.68	0.0919	12,903,932.02	0.0639
TRANS (LOAN)	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
B TOTAL RECEIPTS	26,295,778.45	0.1301	18,560,476.68	0.0919	12,903,932.02	0.0639
DISBURSEMENTS						
CERTIFICATED SALARIES	8,078,426.68	0.0930	7,730,967.47	0.0890	7,730,967.47	0.0890
CLASSIFIED SALARIES	3,028,353.09	0.0889	2,899,158.97	0.0851	2,899,158.97	0.0851
BENEFITS	4,835,805.87	0.0856	4,802,408.63	0.0850	4,802,408.63	0.0850
SUPPLIES	654,614.70	0.0600	654,614.70	0.0600	654,614.70	0.0600
SERVICES	1,708,711.97	0.0700	1,708,711.97	0.0700	1,708,711.97	0.0700
CAPITAL OUTLAYS	0.00	0.0000	192,000.00	0.0375	0.00	0.0000
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000
OTHER OUTGO	250,000.00	0.0713	25,000.00	0.0071	325,000.00	0.0927
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	18,555,912.31	0.0838	18,012,861.73	0.0814	18,120,861.73	0.0819
TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
C TOTAL DISBURSEMENTS	18,555,912.31	0.0838	18,012,861.73	0.0814	18,120,861.73	0.0819
PRIOR YEAR TRANSACTIONS						
ACCOUNTS RECEIVABLES	200,000.00	0.0211	150,000.00	0.0158	760,154.88	0.0801
LCFF RECEIVABLES	0.00					
ACCOUNTS PAYABLE	552,182.00	0.0487	0.00	0.0000	21,595.19	0.0019
DEFERRED REVENUE			0.00			
D NET PRIOR YR TRANSACT.	(352,182.00)		150,000.00		738,559.69	
E NET INCOME (B-C+D)	7,387,684.14		697,614.94		(4,478,370.02)	
F ENDING CASH (A+E)	38,586,818.45		39,284,433.39		34,806,063.37	

2024-25 Adopted Budget

CASHFLOW 2024-25

	PROJECTED		PROJECTED		TOTAL	PROJECTED ACTUALS
ACTUALS THROUGH	MAY		JUNE			
A BEGINNING CASH 9110	32,496,706.03		29,346,440.24		62,609,851.74	62,609,851.74
CASH BALANCE	32,496,706.03		29,346,440.24			
RECEIPTS:						160,451,378.00
<i>REVENUE LIMIT</i>						
STATE AID	9,184,103.19	0.0900	9,184,103.19	0.0900	102,045,591.00	102,045,591.00
EDUCATION PROTECTION ACT	0.00	#DIV/0!	9,213,655.00	#DIV/0!	36,854,620.00	36,854,620.00
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
PROPERTY TAX	4,449,519.00	0.1365	9,951,279.00	0.3052	32,604,621.00	32,604,621.00
OTHER - In Lieu of Charter	(921,121.17)	0.0833	(921,121.17)	0.0833	(11,053,454.00)	(11,053,454.00)
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	1,495,000.00	5,150,788.00
OTHER STATE REVENUES	1,550,000.00	0.0671	2,299,615.00	0.0996	18,460,577.18	23,090,004.00
OTHER LOCAL REVENUES	640,000.00	0.0481	4,868,659.00	0.3657	10,803,659.00	13,313,433.00
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
INTERFD TRANSFERS IN (8919)	0.00	0.0000	22,145.00	0.5414	22,145.00	40,900.00
Revenue Transfer to Other Funds (809X)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
SUBTOTALS	14,902,501.02	0.0738	34,618,335.02	0.1713	191,232,759.18	202,046,503.00
TRANS (LOAN)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	#DIV/0!		#DIV/0!	0.00	0.00
B TOTAL RECEIPTS	14,902,501.02	0.0738	34,618,335.02	0.1713	191,232,759.18	202,046,503.00
DISBURSEMENTS						
CERTIFICATED SALARIES	7,730,967.47	0.0890	8,252,156.29	0.0950	86,864,803.01	86,864,803.00
CLASSIFIED SALARIES	2,899,158.97	0.0851	3,601,216.07	0.1057	34,067,673.00	34,067,673.00
BENEFITS	4,802,408.63	0.0850	5,898,989.89	0.1044	56,498,925.01	56,498,925.00
SUPPLIES	872,819.60	0.0800	872,819.60	0.0800	8,291,786.20	10,910,245.00
SERVICES	1,708,711.97	0.0700	1,632,305.13	0.0669	20,428,136.80	24,410,171.00
CAPITAL OUTLAYS	0.00	0.0000	75,000.00	0.0146	632,000.00	5,122,669.00
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	503,699.00	503,699.00
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	(492,927.00)	1.0000	(492,927.00)	(492,927.00)
OTHER OUTGO	30,000.00	0.0086	2,426,042.00	0.6922	3,505,042.00	3,505,042.00
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	
SUBTOTALS	18,044,066.63	0.0815	22,265,601.98	0.1006	210,299,138.01	221,390,300.00
TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS		#DIV/0!	0.00	#DIV/0!	0.00	0.00
C TOTAL DISBURSEMENTS	18,044,066.63	0.0815	22,265,601.98	0.1006	210,299,138.01	221,390,300.00
PRIOR YEAR TRANSACTIONS						
ACCOUNTS RECEIVABLES	0.00	0.0000	0.00	0.0000	9,492,391.45	9,492,391.45
LCFF RECEIVABLES					0.00	0.00
ACCOUNTS PAYABLE	8,700.18	0.0008	0.00	0.0000	11,336,691.08	11,336,691.08
DEFERRED REVENUE						0.00
D NET PRIOR YR TRANSACT.	(8,700.18)		0.00		(1,844,299.63)	(1,844,299.63)
E NET INCOME (B-C+D)	(3,150,265.79)		12,352,733.04		(20,910,678.46)	(21,188,096.63)
F ENDING CASH (A+E)	29,346,440.24		41,699,173.28			

2024-25 Adopted Budget

CASHFLOW 2025-26

	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
ACTUALS THROUGH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER					
A BEGINNING CASH 9110	41,699,173.28	36,488,044.12	23,650,683.28	24,771,662.68	16,346,898.70					
CASH BALANCE	41,699,173.28	36,488,044.12	23,650,683.28	24,771,662.68	16,346,898.70					
RECEIPTS:										
<i>REVENUE LIMIT</i>										
STATE AID	5,332,245.50	0.0500	5,332,245.50	0.0500	9,598,041.90	0.0900	9,598,041.90	0.0900	9,598,041.90	0.0900
EDUCATION PROTECTION ACT	0.00	0.0000	0.00	#DIV/0!	9,443,548.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
PROPERTY TAX	0.00	0.0000	0.00	0.1000	1,020,165.00	0.0313	0.00	0.0100	1,147,455.00	0.0352
OTHER - In Lieu of Charter	(906,179.17)	0.0833	(906,179.17)	0.0833	(906,179.17)	0.0833	(906,179.17)	0.1000	(906,179.17)	0.0833
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	45,000.00	0.0087	250,000.00	0.0485	800,000.00	0.1553
OTHER STATE REVENUES	480,272.08	0.0208	951,308.16	0.0412	951,308.16	0.0412	480,272.08	0.0208	951,308.16	0.0412
OTHER LOCAL REVENUES	0.00	0.0000	75,000.00	0.0056	500,000.00	0.0376	625,000.00	0.0469	135,000.00	0.0101
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
INTERFD TRANSFERS IN (8919)	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
Revenue Transfer to Other Funds (809X)		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	4,906,338.42	0.02	5,452,374.50	0.03	20,651,883.90	0.10	10,047,134.82	0.05	11,725,625.90	#DIV/0!
TRANS (LOAN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B TOTAL RECEIPTS	4,906,338.42	0.0236	5,452,374.50	0.0262	20,651,883.90	0.0994	10,047,134.82	0.0484	11,725,625.90	#DIV/0!
DISBURSEMENTS										
CERTIFICATED SALARIES	970,670.53	0.0110	7,853,606.98	0.0890	7,853,606.98	0.0890	7,853,606.98	0.0890	7,853,606.98	0.0890
CLASSIFIED SALARIES	1,365,858.18	0.0395	2,942,646.35	0.0851	2,942,646.35	0.0851	2,942,646.35	0.0851	2,942,646.35	0.0851
BENEFITS	2,868,038.55	0.0500	4,588,861.68	0.0800	4,875,665.54	0.0850	4,875,665.54	0.0850	4,875,665.54	0.0850
SUPPLIES	654,219.96	0.0600	654,219.96	0.0600	654,219.96	0.0600	654,219.96	0.0600	654,219.96	0.0600
SERVICES	1,744,700.37	0.0700	1,744,700.37	0.0700	1,744,700.37	0.0700	1,744,700.37	0.0700	1,744,700.37	0.0700
CAPITAL OUTLAYS	0.00	0.0000	0.00	0.0000	100,000.00	0.0666	45,000.00	0.0300	145,000.00	0.0965
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	503,699.00	1.0000	0.00	0.0000
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
OTHER OUTGO	14,000.00	0.0040	300,000.00	0.0856	25,000.00	0.0071	25,000.00	0.0071	25,000.00	0.0071
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	7,617,487.58	0.03	18,084,035.33	0.08	18,195,839.19	0.08	18,644,538.19	0.08	18,240,839.19	0.0825
TRANS (REPAY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
SALES TAX					0.00		0.00		0.00	#DIV/0!
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS					0.00		0.00		0.00	#DIV/0!
C TOTAL DISBURSEMENTS	7,617,487.58	0.0345	18,084,035.33	0.0818	18,195,839.19	0.0823	18,644,538.19	0.0844	18,240,839.19	0.0825
PRIOR YEAR TRANSACTIONS										
ACCOUNTS RECEIVABLES	0.00	0.0000	2,159,300.00	0.2275	1,377,000.00	0.1451	2,309,890.28	0.2433	2,293,409.65	0.2416
LCFF RECEIVABLES	0.00		0.00		0.00		0.00		0.00	
ACCOUNTS PAYABLE	2,499,980.00	0.2205	2,365,000.00	0.2086	2,712,065.31	0.2392	2,137,250.89	0.1885	1,039,917.51	0.0917
DEFERRED REVENUE			0.00		0.00					
D NET PRIOR YR TRANSACT.	(2,499,980.00)		(205,700.00)		(1,335,065.31)		172,639.39		1,253,492.14	
E NET INCOME (B-C+D)	(5,211,129.16)		(12,837,360.84)		1,120,979.40		(8,424,763.98)		(5,261,721.15)	
F ENDING CASH (A+E)	36,488,044.12		23,650,683.28		24,771,662.68		16,346,898.70		11,085,177.55	

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CASHFLOW 2025-26

	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
ACTUALS THROUGH	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	
A BEGINNING CASH 9110	11,085,177.55	18,851,146.05	19,702,664.25	16,378,197.48	20,279,065.87	
CASH BALANCE	11,085,177.55	18,851,146.05	19,702,664.25	16,378,197.48	20,279,065.87	
RECEIPTS:						
<i>REVENUE LIMIT</i>						
STATE AID	9,598,041.90	0.0900	9,598,041.90	0.0900	9,598,041.90	0.0900
EDUCATION PROTECTION ACT	9,443,548.00	#DIV/0!	0.00	#DIV/0!	9,443,548.00	#DIV/0!
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
PROPERTY TAX	5,293,528.00	0.4500	6,131,515.00	0.1881	1,165,950.00	0.0358
OTHER - In Lieu of Charter	(906,179.17)	0.1100	(906,179.17)	0.0833	(906,179.17)	0.0833
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	1,400,000.00	0.2718
OTHER STATE REVENUES	2,440,613.42	0.1057	3,765,979.65	0.1631	2,050,000.00	0.0888
OTHER LOCAL REVENUES	1,085,000.00	0.0815	400,000.00	0.0300	1,025,000.00	0.0770
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
INTERFD TRANSFERS IN (8919)		0.0000	0.00	0.0000	0.00	0.0000
Revenue Transfer to Other Funds (809X)		#DIV/0!		#DIV/0!	0.00	#DIV/0!
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	26,954,552.16	0.13	18,989,357.39	0.0914	14,332,812.73	0.0690
TRANS (LOAN)	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
B TOTAL RECEIPTS	26,954,552.16	0.1297	18,989,357.39	0.0914	14,332,812.73	0.0690
DISBURSEMENTS						
CERTIFICATED SALARIES	8,206,578.08	0.0930	7,853,606.98	0.0890	7,853,606.98	0.0890
CLASSIFIED SALARIES	3,071,840.47	0.0888	2,942,646.35	0.0851	2,942,646.35	0.0851
BENEFITS	4,909,062.78	0.0856	4,875,665.54	0.0850	4,875,665.54	0.0850
SUPPLIES	654,219.96	0.0600	654,219.96	0.0600	654,219.96	0.0600
SERVICES	1,744,700.37	0.0700	1,744,700.37	0.0700	1,744,700.37	0.0700
CAPITAL OUTLAYS	0.00	0.0000	192,000.00	0.1278	0.00	0.0000
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000
OTHER OUTGO	250,000.00	0.0713	25,000.00	0.0071	325,000.00	0.0927
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	18,836,401.65	0.0852	18,287,839.19	0.0827	18,395,839.19	0.0832
TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
C TOTAL DISBURSEMENTS	18,836,401.65	0.0852	18,287,839.19	0.0827	18,395,839.19	0.0832
PRIOR YEAR TRANSACTIONS						
ACCOUNTS RECEIVABLES	200,000.00	0.0211	150,000.00	0.0158	760,154.88	0.0801
LCFF RECEIVABLES	0.00					
ACCOUNTS PAYABLE	552,182.00	0.0487	0.00	0.0000	21,595.19	0.0019
DEFERRED REVENUE			0.00			
D NET PRIOR YR TRANSACT.	(352,182.00)		150,000.00		738,559.69	
E NET INCOME (B-C+D)	7,765,968.51		851,518.20		(3,324,466.77)	
F ENDING CASH (A+E)	18,851,146.05		19,702,664.25		16,378,197.48	

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CASHFLOW 2025-26

	PROJECTED		PROJECTED			
ACTUALS THROUGH	MAY		JUNE		TOTAL	PROJECTED ACTUALS
A	BEGINNING CASH 9110					
	15,606,539.65		12,610,308.70		41,699,173.28	41,699,173.28
CASH BALANCE	15,606,539.65		12,610,308.70			
RECEIPTS:						166,149,573.00
<i>REVENUE LIMIT</i>						
STATE AID	9,598,041.90	0.0900	9,598,041.90	0.0900	106,644,910.00	106,644,910.00
EDUCATION PROTECTION ACT	0.00	#DIV/0!	9,443,548.00	#DIV/0!	37,774,192.00	37,774,192.00
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
PROPERTY TAX	4,449,519.00	0.1365	9,951,279.00	0.3052	32,604,621.00	32,604,621.00
OTHER - In Lieu of Charter	(906,179.17)	0.0833	(906,179.17)	0.0833	(10,874,150.00)	(10,874,150.00)
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	2,495,000.00	5,150,788.00
OTHER STATE REVENUES	1,550,000.00	0.0671	2,299,615.00	0.0996	18,460,577.18	23,090,004.00
OTHER LOCAL REVENUES	640,000.00	0.0481	4,868,659.00	0.3657	11,803,659.00	13,313,433.00
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
INTERFD TRANSFERS IN (8919)	0.00	0.0000	40,900.00	1.0000	40,900.00	40,900.00
Revenue Transfer to Other Funds (809X)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
SUBTOTALS	15,331,381.73	0.0738	35,295,863.73	0.1699	198,949,709.18	207,744,698.00
TRANS (LOAN)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	#DIV/0!		#DIV/0!	0.00	0.00
B TOTAL RECEIPTS	15,331,381.73	0.0738	35,295,863.73	0.1699	198,949,709.18	207,744,698.00
DISBURSEMENTS						
CERTIFICATED SALARIES	7,853,606.98	0.0890	8,383,063.63	0.0950	88,242,775.01	88,242,775.00
CLASSIFIED SALARIES	2,942,646.35	0.0851	3,657,172.22	0.1058	34,578,688.00	34,578,688.00
BENEFITS	4,875,665.54	0.0850	5,989,483.72	0.1044	57,360,771.01	57,360,771.00
SUPPLIES	872,293.28	0.0800	872,293.28	0.0800	8,286,786.16	10,903,666.00
SERVICES	1,744,700.37	0.0700	1,647,728.73	0.0661	20,839,432.80	24,924,291.00
CAPITAL OUTLAYS	0.00	0.0000	75,000.00	0.0499	632,000.00	1,502,086.00
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	503,699.00	503,699.00
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	(492,927.00)	1.0000	(492,927.00)	(492,927.00)
OTHER OUTGO	30,000.00	0.0086	2,426,042.00	0.6922	3,505,042.00	3,505,042.00
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	
SUBTOTALS	18,318,912.51	0.0829	22,557,856.58	0.1021	213,456,266.97	221,028,091.00
TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS		#DIV/0!	0.00	#DIV/0!	0.00	0.00
C TOTAL DISBURSEMENTS	18,318,912.51	0.0829	22,557,856.58	0.1021	213,456,266.97	221,028,091.00
PRIOR YEAR TRANSACTIONS						
ACCOUNTS RECEIVABLES	0.00	0.0000	0.00	0.0000	9,492,391.45	9,492,391.45
LCFF RECEIVABLES					0.00	0.00
ACCOUNTS PAYABLE	8,700.18	0.0008	0.00	0.0000	11,336,691.08	11,336,691.08
DEFERRED REVENUE						0.00
D NET PRIOR YR TRANSACT.	(8,700.18)		0.00		(1,844,299.63)	(1,844,299.63)
E NET INCOME (B-C+D)	(2,996,230.96)		12,738,007.15		(16,350,857.43)	(15,127,692.63)
F ENDING CASH (A+E)	12,610,308.70		25,348,315.85			



BEAUMONT UNIFIED SCHOOL DISTRICT

LOCAL CONTROL FUNDING FORMULA (LCFF)

2024-25 PRELIMINARY BUDGET



Beaumont Unified (66993) - 2024-25 Adopted Budget		4/4/2024							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	0.00%	0.00%	0.00%	
Base Grant Proration Factor	-	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%	
LCFF Entitlement									
Base Grant	\$85,391,447	\$92,889,579	\$106,297,794	\$119,593,271	\$125,037,977	\$128,159,293	\$131,347,339	\$134,611,246	
Grade Span Adjustment	3,408,832	3,608,819	4,155,373	4,693,435	4,902,867	5,024,406	5,150,776	5,280,840	
Supplemental Grant	10,510,401	11,438,920	13,530,512	16,194,558	17,801,895	18,648,381	18,951,398	19,265,939	
Concentration Grant	1,855,926	2,678,313	4,487,161	8,199,815	11,402,310	12,994,068	12,793,969	12,602,877	
Add-ons: Targeted Instructional Improvement Block Grant	72,116	72,116	72,116	72,116	72,116	72,116	72,116	72,116	
Add-ons: Home-to-School Transportation	347,954	347,954	347,954	376,556	379,418	379,418	379,418	379,418	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	575,287	831,714	854,795	871,891	889,329	907,116	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$101,586,676	\$111,035,701	\$129,466,197	\$149,961,465	\$160,451,378	\$166,149,573	\$169,584,345	\$173,119,552	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	101,586,676	111,035,701	129,466,197	149,961,465	160,451,378	166,149,573	169,584,345	173,119,552	
LCFF Entitlement Per ADA	\$ 9,822	\$ 10,405	\$ 12,002	\$ 13,366	\$ 13,783	\$ 13,925	\$ 13,866	\$ 13,810	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 47,058,371	\$ 45,784,214	\$ 99,738,705	\$ 92,460,275	\$ 102,045,591	\$ 106,644,910	\$ 108,958,315	\$ 111,349,810	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 35,139,561	\$ 43,533,747	\$ 8,959,685	\$ 35,250,953	\$ 36,854,620	\$ 37,774,192	\$ 38,717,507	\$ 39,684,662	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 26,022,644	\$ 29,342,164	\$ 29,495,763	\$ 33,575,306	\$ 32,604,621	\$ 32,604,621	\$ 32,604,621	\$ 32,604,621	
In-Lieu of Property Taxes (Object Code 8096)	(6,633,900)	(7,624,424)	(8,727,956)	(11,325,069)	(11,053,454)	(10,874,150)	(10,696,098)	(10,519,541)	
<i>Property Taxes net of In-Lieu</i>	\$ 19,388,744	\$ 21,717,740	\$ 20,767,807	\$ 22,250,237	\$ 21,551,167	\$ 21,730,471	\$ 21,908,523	\$ 22,085,080	
TOTAL FUNDING	101,586,676	111,035,701	129,466,197	149,961,465	160,451,378	166,149,573	169,584,345	173,119,552	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	101,586,676	111,035,701	129,466,197	149,961,465	160,451,378	166,149,573	169,584,345	173,119,552	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 35,139,561	\$ 43,533,747	\$ 8,959,685	\$ 35,250,953	\$ 36,854,620	\$ 37,774,192	\$ 38,717,507	\$ 39,684,662	
EPA, Current Year (Object Code 8012)	\$ 35,139,561	\$ 43,533,747	\$ 8,959,685	\$ 35,250,953	\$ 36,854,620	\$ 37,774,192	\$ 38,717,507	\$ 39,684,662	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 56,235.00	\$ (2,078,637.00)	\$ (855,774.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 88,800,279	\$ 96,498,398	\$ 110,453,167	\$ 124,286,706	\$ 129,940,844	\$ 133,183,699	\$ 136,498,115	\$ 139,892,086	
Supplemental and Concentration Grant funding in the LCAP year	\$ 12,366,327	\$ 14,117,233	\$ 18,017,673	\$ 24,394,373	\$ 29,204,205	\$ 31,642,449	\$ 31,745,367	\$ 31,868,816	
Percentage to Increase or Improve Services	13.93%	14.63%	16.31%	19.63%	22.48%	23.76%	23.26%	22.78%	
SUMMARY OF STUDENT POPULATION									

Beaumont Unified (66993) - 2024-25 Adopted Budget		4/4/2024							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Unduplicated Pupil Population									
Enrollment	10,694	11,128	11,710	12,028	12,329	12,637	12,953	12,953	
COE Enrollment	37	27	26	30	30	30	30	30	
Total Enrollment	10,731	11,155	11,736	12,058	12,359	12,667	12,983	12,983	
Unduplicated Pupil Count	6,241	6,636	7,655	8,427	8,634	8,850	8,850	8,850	
COE Unduplicated Pupil Count	27	19	16	17	17	17	17	17	
Total Unduplicated Pupil Count	6,268	6,655	7,671	8,444	8,651	8,867	8,867	8,867	
Rolling %, Supplemental Grant	59.1800%	59.2700%	61.2500%	65.1500%	68.5000%	70.0100%	69.4200%	68.8600%	
Rolling %, Concentration Grant	59.1800%	59.2700%	61.2500%	65.1500%	68.5000%	70.0100%	69.4200%	68.8600%	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			3,317.84	3,317.84	3,278.83	3,346.76	3,496.68	3,629.97	
Grades 4-6	Non Applicable Until 2022-23		2,418.55	2,418.55	2,488.77	2,497.64	2,618.19	2,718.00	
Grades 7-8	Non Applicable Until 2022-23		1,510.60	1,510.60	1,569.27	1,600.45	1,650.78	1,713.71	
Grades 9-12	Non Applicable Until 2022-23		3,010.78	3,010.78	3,287.54	3,306.04	3,413.29	3,543.41	
LCFF Subtotal	-	-	10,257.77	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	10,257.77	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			3,317.84	3,278.83	3,346.76	3,496.68	3,629.97	3,719.82	
Grades 4-6	Non Applicable Until 2022-23		2,418.55	2,488.77	2,497.64	2,618.19	2,718.00	2,785.86	
Grades 7-8	Non Applicable Until 2022-23		1,510.60	1,569.27	1,600.45	1,650.78	1,713.71	1,757.06	
Grades 9-12	Non Applicable Until 2022-23		3,010.78	3,287.54	3,306.04	3,413.29	3,543.41	3,632.35	
LCFF Subtotal	-	-	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	3,317.84	3,317.84	3,278.83	3,346.76	3,496.68	3,629.97	3,719.82	3,815.72	
Grades 4-6	2,418.55	2,418.55	2,488.77	2,497.64	2,618.19	2,718.00	2,785.86	2,857.76	
Grades 7-8	1,510.60	1,510.60	1,569.27	1,600.45	1,650.78	1,713.71	1,757.06	1,802.44	
Grades 9-12	3,010.78	3,010.78	3,287.54	3,306.04	3,413.29	3,543.41	3,632.35	3,716.94	
LCFF Subtotal	10,257.77	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	12,192.86	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	10,257.77	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	12,192.86	
Net Adjustment to Prior Year ADA for Charter Shift									
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-	
Prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%	0%	0%	
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3			3,304.84	3,314.48	3,374.09	3,491.14	3,615.49	3,721.84	
Grades 4-6	Non Applicable Until 2022-23		2,441.96	2,468.32	2,534.87	2,611.28	2,707.35	2,787.21	
Grades 7-8	Non Applicable Until 2022-23		1,530.16	1,560.11	1,606.83	1,654.98	1,707.18	1,757.74	
Grades 9-12	Non Applicable Until 2022-23		3,103.03	3,201.45	3,335.62	3,420.91	3,529.68	3,630.90	
LCFF Subtotal	-	-	10,379.99	10,544.36	10,851.41	11,178.31	11,559.70	11,897.69	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	10,379.99	10,544.36	10,851.41	11,178.31	11,559.70	11,897.69	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	3,317.84	3,278.83	3,346.76	3,496.68	3,629.97	3,719.82	3,815.72	3,915.24	
Grades 4-6	2,418.55	2,488.77	2,497.64	2,618.19	2,718.00	2,785.86	2,857.76	2,932.19	

Beaumont Unified (66993) - 2024-25 Adopted Budget		4/4/2024							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Grades 7-8	1,510.60	1,569.27	1,600.45	1,650.78	1,713.71	1,757.06	1,802.44	1,849.42	
Grades 9-12	3,010.78	3,287.54	3,306.04	3,413.29	3,543.41	3,632.35	3,716.94	3,801.29	
LCFF Subtotal	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	12,192.86	12,498.14	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	12,192.86	12,498.14	
Change in LCFF ADA (excludes NSS ADA)	-	366.64	126.48	428.05	426.15	290.00	297.77	305.28	
	No Change	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	3,317.84	3,278.83	3,346.76	3,496.68	3,629.97	3,719.82	3,815.72	3,915.24	
Grades 4-6	2,418.55	2,488.77	2,497.64	2,618.19	2,718.00	2,785.86	2,857.76	2,932.19	
Grades 7-8	1,510.60	1,569.27	1,600.45	1,650.78	1,713.71	1,757.06	1,802.44	1,849.42	
Grades 9-12	3,010.78	3,287.54	3,306.04	3,413.29	3,543.41	3,632.35	3,716.94	3,801.29	
Subtotal	10,257.77	10,624.41	10,750.89	11,178.94	11,605.09	11,895.09	12,192.86	12,498.14	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
NPS, CDS, & COE Operated									
Grades TK-3	21.27	7.81	9.75	17.12	12.10	12.18	12.26	12.35	
Grades 4-6	32.43	15.05	12.93	7.25	9.24	9.29	9.34	9.39	
Grades 7-8	20.46	12.25	9.67	9.02	6.83	6.90	6.97	7.05	
Grades 9-12	10.64	12.34	4.06	7.20	8.20	8.47	8.47	8.47	
Subtotal	84.80	47.45	36.41	40.59	36.37	36.84	37.04	37.26	
ACTUAL ADA (Current Year Only)									
Grades TK-3	3,339.11	3,286.64	3,356.51	3,513.80	3,642.07	3,732.00	3,827.98	3,927.59	
Grades 4-6	2,450.98	2,503.82	2,510.57	2,625.44	2,727.24	2,795.15	2,867.10	2,941.58	
Grades 7-8	1,531.06	1,581.52	1,610.12	1,659.80	1,720.54	1,763.96	1,809.41	1,856.47	
Grades 9-12	3,021.42	3,299.88	3,310.10	3,420.49	3,551.61	3,640.82	3,725.41	3,809.76	
Total Actual ADA	10,342.57	10,671.86	10,787.30	11,219.53	11,641.46	11,931.93	12,229.90	12,535.40	
TOTAL FUNDED ADA									
Grades TK-3	3,339.11	3,286.64	3,356.51	3,513.80	3,642.07	3,732.00	3,827.98	3,927.59	
Grades 4-6	2,450.98	2,503.82	2,510.57	2,625.44	2,727.24	2,795.15	2,867.10	2,941.58	
Grades 7-8	1,531.06	1,581.52	1,610.12	1,659.80	1,720.54	1,763.96	1,809.41	1,856.47	
Grades 9-12	3,021.42	3,299.88	3,310.10	3,420.49	3,551.61	3,640.82	3,725.41	3,809.76	
Total Funded ADA	10,342.57	10,671.86	10,787.30	11,219.53	11,641.46	11,931.93	12,229.90	12,535.40	
<i>Funded Difference (Funded ADA less Actual ADA)</i>									
	-	-	-	-	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	204.51	273.21	278.67	284.25	289.93	295.73	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 9,687	\$ 10,242	\$ 11,770	\$ 13,100	\$ 13,513	\$ 13,654	\$ 13,599	\$ 13,546	
Grades 4-6	\$ 8,907	\$ 9,417	\$ 10,822	\$ 12,045	\$ 12,426	\$ 12,557	\$ 12,506	\$ 12,457	
Grades 7-8	\$ 9,171	\$ 9,695	\$ 11,143	\$ 12,402	\$ 12,794	\$ 12,928	\$ 12,875	\$ 12,826	
Grades 9-12	\$ 10,905	\$ 11,528	\$ 13,249	\$ 14,746	\$ 15,213	\$ 15,372	\$ 15,310	\$ 15,251	
Base Grants									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 9,994	\$ 9,994	\$ 9,994	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,146	\$ 10,146	\$ 10,146	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,446	\$ 10,446	\$ 10,446	

Beaumont Unified (66993) - 2024-25 Adopted Budget		4/4/2024								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28		
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,106	\$ 12,106	\$ 12,106	\$	12,106
Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,039	\$ 1,039	\$ 1,039	\$	1,039
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 315	\$ 315	\$ 315	\$	315
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,033	\$ 11,033	\$ 11,033	\$ 11,033	\$	11,033
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,146	\$ 10,146	\$ 10,146	\$	10,146
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,446	\$ 10,446	\$ 10,446	\$	10,446
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,421	\$ 12,421	\$ 12,421	\$ 12,421	\$	12,421
Prorated Base Grants										
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 9,994	\$ 9,994	\$ 9,994	\$	9,994
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,146	\$ 10,146	\$ 10,146	\$	10,146
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,446	\$ 10,446	\$ 10,446	\$	10,446
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,106	\$ 12,106	\$ 12,106	\$	12,106
Prorated Grade Span Adjustment										
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,039	\$ 1,039	\$ 1,039	\$	1,039
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 315	\$ 315	\$ 315	\$	315
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%		20%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,207	\$ 2,207	\$ 2,207	\$ 2,207	\$	2,207
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,029	\$ 2,029	\$ 2,029	\$ 2,029	\$	2,029
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,089	\$ 2,089	\$ 2,089	\$ 2,089	\$	2,089
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484	\$	2,484
Actual - 1.00 ADA, Local UPP as follows:	59.18%	59.27%	61.25%	65.15%	68.50%	70.01%	69.42%	68.86%		
Grades TK-3	\$ 1,006	\$ 1,059	\$ 1,240	\$ 1,427	\$ 1,512	\$ 1,545	\$ 1,532	\$ 1,519	\$	1,519
Grades 4-6	\$ 925	\$ 974	\$ 1,140	\$ 1,312	\$ 1,390	\$ 1,421	\$ 1,409	\$ 1,397	\$	1,397
Grades 7-8	\$ 953	\$ 1,003	\$ 1,174	\$ 1,351	\$ 1,431	\$ 1,463	\$ 1,450	\$ 1,439	\$	1,439
Grades 9-12	\$ 1,133	\$ 1,192	\$ 1,395	\$ 1,606	\$ 1,702	\$ 1,739	\$ 1,725	\$ 1,711	\$	1,711
Concentration Grant (>55% population)	50%	65%	65%	65%	65%	65%	65%	65%		65%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,171	\$ 7,171	\$ 7,171	\$ 7,171	\$	7,171
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,595	\$ 6,595	\$ 6,595	\$ 6,595	\$	6,595
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,790	\$ 6,790	\$ 6,790	\$ 6,790	\$	6,790
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,074	\$ 8,074	\$ 8,074	\$ 8,074	\$	8,074
Actual - 1.00 ADA, Local UPP >55% as follows:	4.1800%	4.2700%	6.2500%	10.1500%	13.5000%	15.0100%	14.4200%	13.8600%		
Grades TK-3	\$ 178	\$ 248	\$ 411	\$ 722	\$ 968	\$ 1,076	\$ 1,034	\$ 994	\$	994
Grades 4-6	\$ 163	\$ 228	\$ 378	\$ 664	\$ 890	\$ 990	\$ 951	\$ 914	\$	914
Grades 7-8	\$ 168	\$ 235	\$ 389	\$ 684	\$ 917	\$ 1,019	\$ 979	\$ 941	\$	941
Grades 9-12	\$ 200	\$ 279	\$ 463	\$ 813	\$ 1,090	\$ 1,212	\$ 1,164	\$ 1,119	\$	1,119

BEAUMONT UNIFIED SCHOOL DISTRICT

**Adopted Budget Assigned and Unassigned
Reserves Transparency
(Public Hearing held May 21, 2024)**

**2024-25
ADOPTED BUDGET**



2024-25 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Beaumont Unified School District

Combined Assigned and Unassigned Fund Balances					
Fund	Fund Description	2024-25	2025-26	2026-27	
01	General Fund/County School Service Fund	\$ 39,675,258.00	\$ 26,391,865.00	\$ 13,383,692.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	\$ 39,675,258.00	\$ 26,391,865.00	\$ 13,383,692.00	
	District Standard Reserve Level	3.0%	3.0%	3.0%	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	\$ 6,641,709.00	\$ 6,630,843.00	\$ 6,725,629.00	Form 01CS Line 10B-7
06	Restricted	\$ 5,602,820.00	\$ 5,602,820.00	\$ 5,602,820.00	
	Committed				
	One Month Operating Expend. (8.33%)	\$ 18,441,812.00	\$ 10,587,030.00	\$ 1,055,243.00	
	LCAP, Supplemental & Concentration	\$ -	\$ -	\$ -	
	Textbooks	\$ 1,300,000.00	\$ 1,300,000.00	\$ -	
	Reserve for Deficit Spending	\$ 4,719,547.00	\$ -	\$ -	
	Total Committed	\$ 24,461,359.00	\$ 11,887,030.00	\$ 1,055,243.00	
	Fund Balance that Requires a Statement of Reasons	\$ 2,969,370.00	\$ 2,271,172.00	\$ -	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level					
Form	Fund	2024-25	2025-26	2026-27	Reasons
01	General Fund/County School Service Fund				
	Health & Welfare Pools	\$ 1,769,732.00	\$ 1,769,732.00	\$ -	BTA & BACME H&W Pool Carryover
	CNG Station	\$ 143,323.00	\$ 143,323.00	\$ -	
	Facilities Use	\$ 73,691.00	\$ 73,691.00	\$ -	
	ADA Incentive	\$ 284,426.00	\$ 284,426.00	\$ -	
	Classified Vacation Liability	\$ 698,198.00	\$ -	\$ -	Classified Accrued vacation leave
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	
(Insert Lines above as needed)					
	Total of Substantiated Needs	\$ 2,969,370.00	\$ 2,271,172.00	\$ -	

Remaining Unsubstantiated Balance \$ - \$ - \$ - Balance should be zero