

SANTA ANA UNIFIED SCHOOL DISTRICT

SAUSD
The Future is Here



ADOPTED **BUDGET** 2024-2025

BOARD OF EDUCATION



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**SANTA ANA UNIFIED
SCHOOL DISTRICT**



SUCCESS **A**CHIEVEMENT **U**NITED **S**ERVICE **D**EDICATION

Our Success, Our Passion

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

Vision Statement

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

Mission Statement

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.

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Introduction and Overview



Student:
Brianna

Teacher:
Steven Ramirez

Title:
Graphic Trend

Medium:
Graphic Design/Digital
Media

School:
Century

Grade:
9

2024-25 JULY 1 BUDGET



JULY 2024

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

The 2024-25 LCAP will be developed in conjunction with the July 1 Budget Report for fiscal year 2024-25. The Budget Overview for Parents will be part of the 2024-25 LCAP.

July 1 Budget Report

Orange County Department of Education (OCDE), the District's oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District's July 1 Budget Report.

The key assumptions included in the July 1 Budget as compared to the 2023-24 Estimated Actuals are as follows:

Revenue Adjustments:

- Decrease in LCFF funding of -\$25.20 million:
 - COLA of 1.07%: \$4.46 million
 - Decrease in projected funded ADA by 2,795.92: -\$30.40 million
 - Increase in projected Unduplicated Pupil Percentage (UPP): \$0.90 million
 - Increase in Home-to-School Transportation and Transitional Kindergarten: \$0.05 million
 - Removal of prior year LCFF adjustment: -\$0.21 million

The District uses the average of three prior years' average daily attendance (ADA) to calculate the budget year's LCFF funding.

- Decrease of -\$16.67 million in Federal Revenue includes -\$18.75 million in ESSER funds spent by June 30th, 2024. Increase of \$1.27 million in ASSET funding, \$0.26 million in COPs Office School Violence Prevention grant, \$0.27 million in ESSA CSI LEA funding, and \$0.28 million in Title programs funding.
- Decrease of -\$12.95 million in Other State Revenue includes one-time funds of -\$11.42 million in ELOG funding ending on June 30th, 2024, and -\$1.53 million in Literacy Coaches and Reading Specialists grant.
- Decrease of -\$12.72 million in Other Local Revenue includes -\$6.50 million in Medi-CAL billing, -\$1.50 million in local interest revenue, -\$0.88 million in leases and rentals for Two-Way Digital/Bandwidth ITFS, -\$0.46 million in OCDE TUPE funding, and -\$3.38 million in other local grants and donations.
- Increase in General Fund contributions of \$17.74 million includes \$15.60 million to Special Education programs and \$2.14 million to Ongoing and Major Maintenance Account (OMMA).

Expense Adjustments:

- Decrease of -\$4.33 million in certificated staffing allocation consists of -\$0.83 million due to reduction in FTEs for teachers, school counselor and counselor college, literacy coaches, and program specialist, salary adjustments for frozen positions, and vacancies for active positions. A decrease of -\$3.50 million in extra duty, substitutes, and various co-curriculum and coach stipends.

Expense Adjustments (continued):

Certificated New Positions	FTE	23.00	Certificated Frozen Positions	FTE	118.70
Coord of Human Resources		1.00	Dir of Human Resources		1.00
Literacy Coach		6.00	Dir of Community Relations		1.00
Sch-Based Mental Health Spec I		5.00	Interim Principal		2.00
Program Spec		1.00	Mild/Mod (RSP) Teacher		0.20
Teacher Elem (Arts)		10.00	School Counselor (TK-12)		26.00
			Teacher 6-8		16.00
			Teacher 9-12		6.00
			Teacher Elem		56.50
			Teacher HS		5.40
			Teacher Int		4.60

- Increase of \$5.44 million in classified staffing allocation consisting of \$4.98 million for the salaries of vacant positions for a period of five months and \$0.24 million for new and frozen positions. An increase of \$0.22 million in extra duty, substitutes, and stipends.

Classified New Positions	FTE	25.75	Classified Frozen Positions	FTE	20.89
Activity Monitor-9/5		1.46	Activity Monitor-9/5		2.93
After Sch Inst Prov-9/5		1.88	Admin Clerk II-12		1.00
Autism Paraprofessional-9/5		6.00	Attend Tech-11		2.00
Before Sch Inst Prov-9/5		4.00	Autism Paraprofessional-9/5 (1:1)		2.00
Dept Spec-12		2.00	Computer Tech I-10		1.00
Inst Asst DHH-9/5		0.75	Dept Spec-12		1.00
Inst Asst Sev Dis-9/5		7.50	Dist Safety Officer-12		1.00
SSP Special Ed-9/5		2.16	Inst Asst Sev Dis-9/5		2.25
			Licensed Vocational Nurse-10		1.00
			Maint Worker II-12		2.00
			Mgr I Building Svcs-12		2.00
			Painter-12		1.00
			School Office Assistant Sec-11		1.00
			Site Clerk-10/5		0.72

- Increase \$19.29 million in employee benefits due to adjustments in certificated and classified salaries as well changes in benefits rates, i.e., PERS, health benefits, workers' compensation, and retiree.
- Decrease -\$8.53 million in books and supplies for the Expanded Learning Opportunity Program, Ongoing Material and Maintenance Operation, Universe Pre-K Planning & Implementation Grant, Lottery, and Art & Music Block Grant.
- Increase of \$15.15 million in services and other operating expenditures due to an increase in utilities, property liability, and Maxim staffing contract. The increase also includes WiFi and Cabling infrastructure upgrade for elementary schools, repairs and renovations, student admission fees, field trips, and other consultant services.
- Decrease of -\$3.26 million in capital outlay reflects a conservative approach to expenditure management, specifically in the areas of E-rate equipment replacements and facility renovations. The majority of facility renovations, upgrades, and modernization were completed in the fiscal year 2023-24. However, the district still plans to proceed with HVAC system replacements and the installation of shade umbrellas at multiple school sites.

Expense Adjustments (continued):

- Increase of -\$0.34 million for indirect costs is due to an increase in expenditure for services and other operating expenditures related to the Learning Recovery Emergency grant.
- Increase of \$409 in interfund transfers out include adjustments to COPS debt service payments, QZAB solar energy savings payment, Alternative Income Verification for CALPADS Data collection, and Advanced Learning Academy for Special Education expenses.

Labor Contract Negotiations:

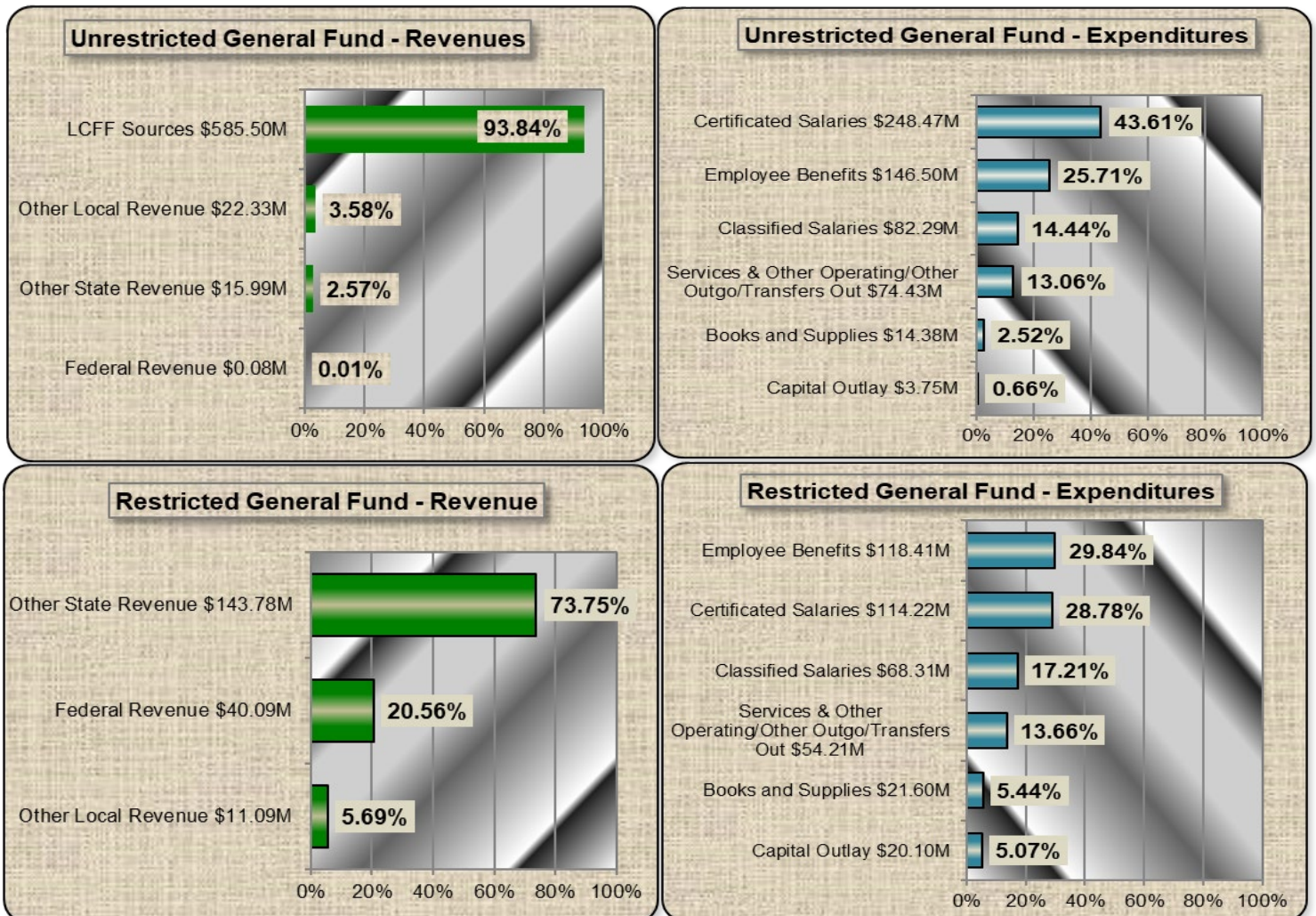
- Negotiations with the SAEA bargaining unit for 2023-24 is currently at impasse. Negotiations with the CSEA and SASPO bargaining unit have already settled for 2023-24. Negotiations with the bargaining units for 2024-25 have not started.

Cash Flow Considerations:

- The District projects a positive cash flow for 2023-24, 2024-25, and 2025-26 without any borrowing. The District continues to diligently monitor its cash flow.

July 1 Budget Data

To represent the District's budget in a more readable format, the following bar charts identify the various elements of the 2024-25 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



July 1 Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the July 1 Budget.

Funds are allocated to the District based on several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$966.67
08	Student Activity Special Revenue Fund	2.71
09	Charter Schools Special Revenue Fund	8.09
12	Child Development Fund	25.89
13	Cafeteria Fund	40.15
14	Deferred Maintenance Fund	0.49
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	3.44
25	Capital Facilities Fund	2.69
35	County School Facilities Fund	2.29
40	Special Reserve Fund for Capital Outlay	2.34
49	Capital Project Fund for Blended Component Units	0.00
51	Bond Interest & Redemption Fund	28.94
56	Debt Service Fund	7.91
67	Self-Insurance Fund	47.32
71	Retiree Benefit Fund	0.00
	Total	\$1,138.93

SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$18.0 million. While \$18.0 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll of approximately \$60 million.

The multiyear projections were adjusted, beginning in 2025-26 to account for major variances:

- Decrease in certificated staffing of -\$26.29 million mostly due to projected reduction of 150 FTE certificated staff, unfunded positions from Learning Recovery Block grant (LRBG), and other expiring grants such as CA Newcomer, Blue Meridian, LCPP, removal of temporary assignments, as well as an increase in step/column adjustments;
- Increase in classified staffing of \$0.02 million mostly due to the assumption that all positions are occupied for the entire year, and other expiring grants such as Child Nutrition KIT, CA Newcomer, unfunded positions from LRBG, as well as an increase in step/column adjustments;
- Increase in employee benefits of \$1.47 million mostly due to projected reduction of 150 FTE in certificated salaries and projected increases in the PERS rate from 27.05% to 27.60% as well as a health benefits rate of 15.00%;
- Decrease in books and supplies of -\$9.00 million mainly due mainly to the removal of the textbook adoption budget planned for 2024-25 and several other one-time or expiring grants such as A-G Access/Learning Loss grants, Educator Effectiveness, Arts and Music Block grant, and various budget adjustments;
- Decrease in services and other operating expenditures of -\$41.65 million are mostly related to projecting for district service needs due to declining enrollment and other one-time or expiring grants such as Anti-Bias Education, Educator Effectiveness, Blue Meridian, A-G Access/Learning Loss, planned expenditures for Prop 20 Lottery funds; and various budget adjustments;
- Decrease in capital outlay of -\$17.78 million mostly related to Arts and Music BG (theater renovations in 2024-25), Child Nutrition KIT funds (equipment purchase), and remaining COVID-19 funds related to construction projects;
- Decrease in interfund transfers out of -\$0.06 million mostly due to projected debt service payments and energy savings for QZAB payments;

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district’s financial strength is the district’s unrestricted reserve percentage. Districts the size of

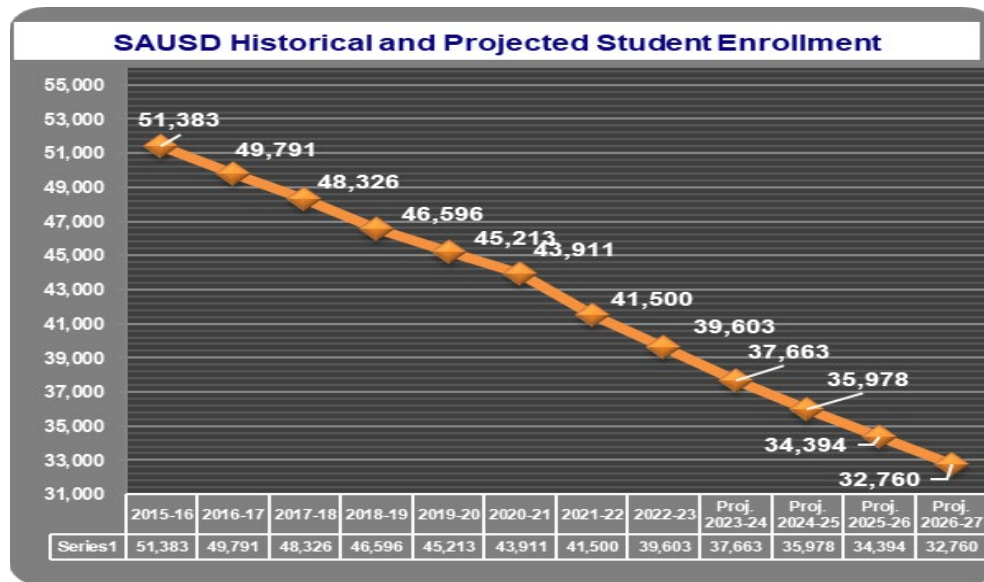
The District utilizes LCFF COLA of 2.93% and 3.08% for 2025-26 and 2026-27 for planning purpose, respectively. The LCFF Revenue is projected to decrease in 2025-26 by -\$3.01 million, reflecting an increase in COLA and UPP while funded ADA is declined by 1,890.11. In 2026-27, the LCFF revenue is projected to increase by \$5.19 million, reflecting an increase in COLA and UPP while funded ADA is declined by 1,148.84.

Federal revenue is projected to decrease by -\$5.05 million mainly expiring funds such as ESSER III funds and COPs Sch Violence Prevention. State revenue is projected to decrease by -\$2.78 million mainly due to expiring or one-time grants such as College and Career Readiness, CA Newcomer, Child Nutrition KIT, Universal Pre-K PI, and

estimated revenue reduction to Prop 28 AMS. Local revenue is projected to decrease by -\$2.92 million mainly for expiring one-time grants for CalSHAPE Ventilation, Blue Meridian Cohort, and projected interest revenue.

The State funds districts based on students who attend school.

- Student Enrollment. The District has experienced enrollment loss in 20 of the last 21 years since 2003-04. The District anticipates losing 1,584 students in 2025-26 and an additional 1,634 in 2026-27. The projected decline in student enrollment is reflected in revenue projections for the July 1 Budget.



SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2024-25	2025-26	2026-27
Beginning Fund Balance	\$361.69	\$213.89	\$145.63
Revenues	\$818.87	\$805.11	\$809.71
Expenditures	\$966.67	\$873.37	\$813.73
Proposed Ongoing Reduction	\$0	\$0	\$0
Net Increase/(Decrease)	<\$147.80>	<\$68.26>	<\$4.02>
Projected Ending Fund Balance	\$213.89	\$145.63	\$141.61
Components of Projected Ending Fund Balance			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Commitments	\$0.00	\$0.00	\$0.00
Other Designations	\$66.20	\$20.90	\$6.26
Restricted Reserves	\$127.17	\$106.07	\$117.89
Unrestricted Reserve	\$19.33	\$17.47	\$16.27
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$0.00	\$0.00	\$0.00

For more information on SAUSD budget, please use the following link: <http://www.sausd.us/Page/13168>

District Certification of July 1 Budget Report



Title:
Water is Life

Medium:
Drawing

Student:
Cynthia

Teacher:
Nena Kellar

School:
Century

Grade:
10

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

30 66670 0000000
Form CB
F8BRDW5D9P(2024-25)

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: 1601 E Chestnut Avenue, Santa Ana, CA 92701

Date: June 6, 2024

Adoption Date: June 25, 2024

Signed:

Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 1601 E Chestnut Avenue,
Santa Ana, CA 92701

Date: June 11, 2024

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Swandayani Singgih

Title: Director Budget

Telephone: 714-558-5652

E-mail: swandayani.singgih@sausd.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	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

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	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	06/25/2024	X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Workers' Compensation Certification



Student:
Joseph

Teacher:
Nena Kellar

Title:
Window Views

Medium:
Drawing

School:
Century

Grade:
11

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:	\$ 15,839,235.00
Less: Amount of total liabilities reserved in budget:	\$
Estimated accrued but unfunded liabilities:	\$ 15,839,235.00

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 25, 2024

For additional information on this certification, please contact:

Name: Dr. Sara Nazir, M.D., MPA
Title: Executive Director, Risk Management
Telephone: 714-558-5875
E-mail: sara.nazir@sausd.us

Operating Funds

Unrestricted and Restricted



Title:
Together is Better, Ask for Help

Medium:
Painting

Student:
Kawthar

Teacher:
Nena Kellar

School:
Century

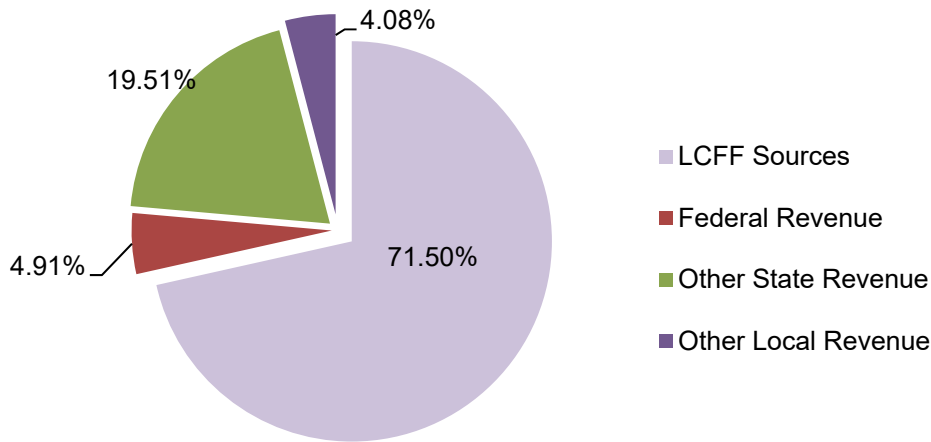
Grade:
12

COMBINED GENERAL FUND (01)

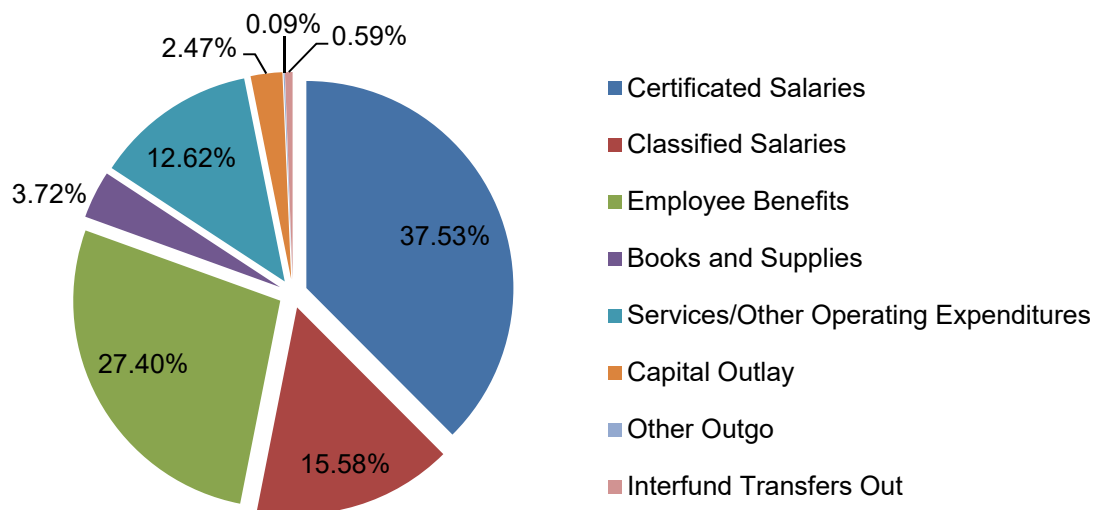
Unrestricted and Restricted



The General Fund is the general operating fund of the District, with the largest revenue coming from the State Local Control Funding Formula (LCFF) sources (71.50%). The total projected revenue is \$818.87 million.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (80.50%). Total projected expenditures are \$960.86 million. In addition, the District transfers dollars to other funds totaling \$5.82 million for Certificates of Participation, Qualified Zone Academy Bonds, Advanced Learning Academy, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The District projects to have a positive fund balance of approximately \$213.89 million, which includes \$127.17 million in restricted fund balances.

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	610,693,525.00	0.00		610,693,525.00	585,498,126.02	0.00		585,498,126.02	-4.1%		
2) Federal Revenue		8100-8299	90,550.27	56,755,653.00		56,846,203.27	88,000.00	40,086,611.00		40,174,611.00	-29.3%		
3) Other State Revenue		8300-8599	16,437,369.46	156,285,033.15		172,722,402.61	15,994,830.48	143,781,557.28		159,776,387.76	-7.5%		
4) Other Local Revenue		8600-8799	25,894,792.30	20,251,937.83		46,146,730.13	22,333,779.63	11,087,915.10		33,421,694.73	-27.6%		
5) TOTAL, REVENUES			653,116,237.03	233,292,623.98		886,408,861.01	623,914,736.13	194,956,083.38		818,870,819.51	-7.6%		
B. EXPENDITURES													
1) Certificated Salaries		1000-1999	250,442,149.51	116,580,358.35		367,022,507.86	248,468,464.16	114,220,726.89		362,689,191.05	-1.2%		
2) Classified Salaries		2000-2999	80,075,355.24	65,074,863.60		145,150,218.84	82,285,675.05	68,308,737.74		150,594,412.79	3.8%		
3) Employee Benefits		3000-3999	136,430,523.96	109,192,172.61		245,622,696.57	146,502,802.25	118,409,014.60		264,911,816.85	7.9%		
4) Books and Supplies		4000-4999	23,700,734.15	20,805,770.51		44,506,504.66	14,376,808.44	21,602,456.38		35,979,264.82	-19.2%		
5) Services and Other Operating Expenditures		5000-5999	62,666,634.37	44,160,259.44		106,826,893.81	78,960,568.48	43,017,647.86		121,978,216.34	14.2%		
6) Capital Outlay		6000-6999	10,156,163.61	16,961,676.50		27,117,840.11	3,755,091.87	20,099,772.82		23,854,864.69	-12.0%		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	1,234,095.00	2,746,441.40		3,980,536.40	1,270,947.00	2,750,500.00		4,021,447.00	1.0%		
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(11,041,566.84)	8,213,099.74		(2,828,467.10)	(11,613,875.83)	8,442,439.60		(3,171,436.23)	12.1%		
9) TOTAL, EXPENDITURES		7300-7399	553,664,089.00	383,734,642.15		937,398,731.15	564,006,481.42	396,851,295.89		960,857,777.31	2.5%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
			99,452,148.03	(150,442,018.17)		(50,989,870.14)	59,908,254.71	(201,895,212.51)		(141,986,957.80)	178.5%		
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	91,087.22	143,083.50		234,170.72	0.00	0.00		0.00	-100.0%		
b) Transfers Out		7600-7629	5,673,071.82	143,083.50		5,816,155.32	5,816,564.84	0.00		5,816,564.84	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	(133,253,280.85)	133,253,280.85		0.00	(151,995,835.72)	151,995,835.72		0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(138,835,265.45)	133,253,280.85		(5,581,984.60)	(157,812,400.56)	151,995,835.72		(5,816,564.84)	4.2%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			(39,383,117.42)	(17,188,737.32)		(56,571,854.74)	(97,904,145.85)	(49,899,376.79)		(147,803,522.64)	161.3%		
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	224,016,985.54	194,246,358.80		418,263,344.34	184,624,376.95	177,067,112.65		361,691,489.60	-13.5%		
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00		0.00	0.0%		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			224,016,985.54	194,246,358.80	418,263,344.34	184,624,376.95	177,067,112.65	361,691,489.60	-13.5%
d) Other Restatements		9795	(9,491.17)	9,491.17	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,007,494.37	194,255,849.97	418,263,344.34	184,624,376.95	177,067,112.65	361,691,489.60	-13.5%
2) Ending Balance, June 30 (E + F1e)			184,624,376.95	177,067,112.65	361,691,489.60	86,720,231.10	127,167,735.86	213,887,966.96	-40.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	177,067,112.65	177,067,112.65	0.00	127,167,735.86	127,167,735.86	-28.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	72,309,665.09	0.00	72,309,665.09	0.00	0.00	0.00	-100.0%
General Fund Mitigation for Declining Enrollment	0000	9760	60,309,665.09		60,309,665.09			0.00	
Pending Claim Liability	0000	9760	12,000,000.00		12,000,000.00			0.00	
General Fund Mitigation for Declining Enrollment	0000	9760			0.00	0.00		0.00	
Pending Claim Liability	0000	9760			0.00	0.00		0.00	
d) Assigned									
Other Assignments		9780	92,260,414.13	0.00	92,260,414.13	66,196,744.26	0.00	66,196,744.26	-28.3%
010033 Godinez Rental Fees	0000	9780	130,282.25		130,282.25			0.00	
010051 PARS 2018	0000	9780	8,307,656.74		8,307,656.74			0.00	
010052 Walker/Roosevelt Joint Use	0000	9780	350,000.00		350,000.00			0.00	
010053 Face and Community Engagement (FACE)	0000	9780	38,418.75		38,418.75			0.00	
010072 SPED Early Intervention	0000	9780	3,595,696.28		3,595,696.28			0.00	
010076 E-Rate Category 2	0000	9780	10,921,226.81		10,921,226.81			0.00	
010143 HVAC Projects	0000	9780	3,882,917.42		3,882,917.42			0.00	
010803 Instructional Materials	0000	9780	19,641,467.25		19,641,467.25			0.00	
010910 Technology Refresh	0000	9780	2,180,538.37		2,180,538.37			0.00	
Fiscal Stabilization	0000	9780	43,212,210.26		43,212,210.26			0.00	
010033 Godinez Rental Fees	0000	9780			0.00	130,282.25		130,282.25	
010051 PARS 2018	0000	9780			0.00	4,153,828.37		4,153,828.37	
010052 Walker/Roosevelt Joint Use	0000	9780			0.00	400,000.00		400,000.00	

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)	
010053 Face and Community Engagement (FACE)	0000	9780			0.00	38,418.75		38,418.75	
010072 SPED Early Intervention	0000	9780			0.00	2,617,327.42		2,617,327.42	
010076 E-Rate Category 2	0000	9780			0.00	2,921,226.81		2,921,226.81	
010143 HVAC Projects	0000	9780			0.00	5,497,985.02		5,497,985.02	
010803 Instructional Materials	0000	9780			0.00	16,842,340.65		16,842,340.65	
010910 Technology Refresh	0000	9780			0.00	2,180,538.37		2,180,538.37	
Fiscal Stabilization	0000	9780			0.00	31,414,796.62		31,414,796.62	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,864,297.73	0.00	18,864,297.73	19,333,486.84	0.00	19,333,486.84	2.5%
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	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	323,986,051.00	0.00	323,986,051.00	316,112,534.00	0.00	316,112,534.00	-2.4%
Education Protection Account State Aid - Current Year		8012	93,264,962.00	0.00	93,264,962.00	70,711,131.00	0.00	70,711,131.00	-24.2%
State Aid - Prior Years		8019	212,128.00	0.00	212,128.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	526,533.00	0.00	526,533.00	526,533.00	0.00	526,533.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	.02	0.00	.02	New
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	128,534,738.00	0.00	128,534,738.00	128,534,738.00	0.00	128,534,738.00	0.0%
Unsecured Roll Taxes		8042	10,509,882.00	0.00	10,509,882.00	10,509,882.00	0.00	10,509,882.00	0.0%
Prior Years' Taxes		8043	2,162,712.00	0.00	2,162,712.00	2,162,712.00	0.00	2,162,712.00	0.0%
Supplemental Taxes		8044	7,838,020.00	0.00	7,838,020.00	7,838,020.00	0.00	7,838,020.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	47,980,573.00	0.00	47,980,573.00	47,980,573.00	0.00	47,980,573.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	21,942,466.00	0.00	21,942,466.00	21,942,466.00	0.00	21,942,466.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			636,958,065.00	0.00	636,958,065.00	606,318,589.02	0.00	606,318,589.02	-4.8%
LCFF Transfers									

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)	
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	(26,264,540.00)	0.00	(26,264,540.00)	(20,820,463.00)	0.00	(20,820,463.00)	-20.7%
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			610,693,525.00	0.00	610,693,525.00	585,498,126.02	0.00	585,498,126.02	-4.1%
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	10,032,031.48	10,032,031.48	0.00	9,992,473.00	9,992,473.00	-0.4%
Special Education Discretionary Grants		8182	0.00	1,186,361.29	1,186,361.29	0.00	1,113,240.00	1,113,240.00	-6.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIWA		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		15,210,814.09	15,210,814.09		15,415,869.05	15,415,869.05	1.3%
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							
Title III, Immigrant Student Program	4201	8290		1,683,505.78	1,683,505.78		1,461,563.56	1,461,563.56	-13.2%
Title III, English Learner Program	4203	8290		258,072.99	258,072.99		137,577.00	137,577.00	-46.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		2,864,981.28	2,864,981.28		2,053,928.00	2,053,928.00	-28.3%
				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		2,092,961.32	2,092,961.32		3,504,151.85	3,504,151.85	67.4%
Career and Technical Education	3500-3599	8290		418,278.00	418,278.00		425,913.00	425,913.00	1.8%
All Other Federal Revenue	All Other	8290	90,550.27	23,008,646.77	23,099,197.04	88,000.00	5,981,895.54	6,069,895.54	-73.7%
TOTAL, FEDERAL REVENUE			90,550.27	56,755,653.00	56,846,203.27	88,000.00	40,086,611.00	40,174,611.00	-29.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									

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)	
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		35,622,997.00	35,622,997.00		35,622,997.00	35,622,997.00	0.0%
Prior Years	6500	8319		3,008,489.11	3,008,489.11		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	520,230.00	520,230.00	0.00	520,230.00	520,230.00	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	1,831,189.00	0.00	1,831,189.00	1,779,170.00	0.00	1,779,170.00	-2.8%
Lottery - Unrestricted and Instructional Materials		8560	6,695,692.79	3,047,684.12	9,743,376.91	6,020,832.00	2,449,152.00	8,469,984.00	-13.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homesowners' 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		8,783,189.91	8,783,189.91		10,074,952.13	10,074,952.13	14.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,705,613.32	1,705,613.32		1,713,512.00	1,713,512.00	0.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		614,281.00	614,281.00		200,000.00	200,000.00	-67.4%
All Other State Revenue	All Other	8590	7,910,487.67	102,982,548.69	110,893,036.36	8,194,828.48	93,200,714.15	101,395,542.63	-8.6%
TOTAL, OTHER STATE REVENUE			16,437,369.46	156,285,033.15	172,722,402.61	15,994,830.48	143,781,557.28	159,776,387.76	-7.5%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other		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	60,000.00	60,000.00	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%
Sales									
Sale of Equipment/Supplies		8631	8,189.90	0.00	8,189.90	16,810.00	0.00	16,810.00	105.3%
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	876,212.13	990,730.00	1,866,942.13	878,212.13	900,000.00	1,778,212.13	-4.8%
Interest		8660	16,500,000.00	0.00	16,500,000.00	15,000,000.00	0.00	15,000,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	689,739.87	689,739.87	0.00	227,435.90	227,435.90	-67.0%
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	7,434,837.77	17,137,288.96	24,572,106.73	5,363,205.00	8,586,479.20	13,949,684.20	-43.2%
Tuition		8710	1,075,552.50	1,374,199.00	2,449,751.50	1,075,552.50	1,374,000.00	2,449,552.50	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%

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)	
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,894,792.30	20,251,937.83	46,146,730.13	22,333,779.63	11,087,915.10	33,421,694.73	-27.6%
TOTAL, REVENUES			653,116,237.03	233,292,623.98	886,408,861.01	623,914,736.13	194,956,083.38	818,870,819.51	-7.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	201,948,617.65	74,232,385.53	276,181,003.18	201,227,589.51	73,176,985.21	274,404,574.72	-0.6%
Certificated Pupil Support Salaries		1200	14,505,006.45	22,223,201.90	36,728,208.35	14,133,403.76	20,193,424.09	34,326,827.85	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	26,588,483.51	4,698,968.39	31,287,451.90	25,555,489.30	5,148,462.74	30,703,952.04	-1.9%
Other Certificated Salaries		1900	7,400,041.90	15,425,802.53	22,825,844.43	7,551,981.59	15,701,854.85	23,253,836.44	1.9%
TOTAL, CERTIFICATED SALARIES			250,442,149.51	116,580,358.35	367,022,507.86	248,468,464.16	114,220,726.89	362,689,191.05	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,665,640.93	40,030,611.56	46,696,252.49	7,840,793.92	42,262,356.54	50,103,150.46	7.3%
Classified Support Salaries		2200	29,498,404.60	12,132,506.91	41,630,911.51	28,491,805.35	12,369,352.08	40,861,157.43	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	6,087,213.13	6,691,875.36	12,779,088.49	6,575,326.48	7,358,548.67	13,933,875.15	9.0%
Clerical, Technical and Office Salaries		2400	26,945,117.35	4,102,753.75	31,047,871.10	28,294,732.26	4,307,194.15	32,601,926.41	5.0%
Other Classified Salaries		2900	10,878,979.23	2,117,116.02	12,996,095.25	11,083,017.04	2,011,286.30	13,094,303.34	0.8%
TOTAL, CLASSIFIED SALARIES			80,075,355.24	65,074,863.60	145,150,218.84	82,285,675.05	68,308,737.74	150,594,412.79	3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	46,901,379.27	51,530,819.18	98,432,198.45	48,932,823.93	54,868,941.13	101,801,765.06	3.4%
PERS		3201-3202	19,134,747.07	17,442,793.50	36,577,540.57	21,188,862.07	18,354,415.41	39,543,277.48	8.1%
OASDI/Medicare/Alternative		3301-3302	9,380,797.66	6,885,276.08	16,266,073.74	9,675,666.56	7,271,618.82	16,947,285.38	4.2%
Health and Welfare Benefits		3401-3402	45,694,006.50	25,236,689.23	70,930,695.73	48,848,211.03	27,416,836.35	76,265,047.38	7.5%
Unemployment Insurance		3501-3502	165,110.83	91,200.95	256,311.78	197,255.44	99,762.78	297,018.22	15.9%
Workers' Compensation		3601-3602	4,863,397.03	2,670,920.64	7,534,317.67	5,025,115.14	2,772,602.80	7,797,717.94	3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,291,085.60	5,334,473.03	15,625,558.63	14,634,868.08	7,624,837.31	22,259,705.39	42.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,430,523.96	109,192,172.61	245,622,696.57	146,502,802.25	118,409,014.60	264,911,816.85	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,061,715.18	2,164,727.83	12,226,443.01	0.00	4,869,006.85	4,869,006.85	-60.2%

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)	
Books and Other Reference Materials			4200		9,483.18	492,397.86	501,881.04	22,450.00	66,298.64	88,748.64	-82.3%
Materials and Supplies			4300		7,166,438.71	12,475,812.90	19,642,251.61	8,706,129.45	12,704,589.28	21,410,718.73	9.0%
Noncapitalized Equipment			4400		6,136,420.32	5,589,546.11	11,725,966.43	5,226,228.99	3,684,061.61	8,910,290.60	-24.0%
Food			4700		326,676.76	83,285.81	409,962.57	422,000.00	278,500.00	700,500.00	70.9%
TOTAL, BOOKS AND SUPPLIES					23,700,734.15	20,805,770.51	44,506,504.66	14,376,808.44	21,602,456.38	35,979,264.82	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES											
Subagreements for Services			5100		12,822,942.33	19,594,112.72	32,417,055.05	13,007,706.06	22,496,921.75	35,504,627.81	9.5%
Travel and Conferences			5200		921,785.84	1,136,306.89	2,058,092.73	1,587,017.67	1,146,745.07	2,733,762.74	32.8%
Dues and Memberships			5300		494,554.19	16,229.00	510,783.19	723,005.00	5,690.87	728,695.87	42.7%
Insurance			5400 - 5450		7,541,168.24	0.00	7,541,168.24	16,530,775.00	0.00	16,530,775.00	119.2%
Operations and Housekeeping Services			5500		14,439,314.98	265,980.00	14,705,294.98	15,863,171.71	33,000.00	15,896,171.71	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements			5600		3,134,018.35	8,037,064.33	11,171,082.68	4,537,512.12	4,953,473.13	9,490,985.25	-15.0%
Transfers of Direct Costs			5710		(817,796.81)	817,796.81	0.00	(653,643.53)	653,643.53	0.00	0.0%
Transfers of Direct Costs - Interfund			5750		66,046.72	5,000.00	71,046.72	141,893.15	0.00	141,893.15	99.7%
Professional/Consulting Services and Operating Expenditures			5800		21,734,562.85	14,284,348.00	36,018,910.85	25,106,004.30	13,635,173.51	38,741,177.81	7.6%
Communications			5900		2,330,037.68	3,421.69	2,333,459.37	2,117,127.00	93,000.00	2,210,127.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES					62,666,634.37	44,160,259.44	106,826,893.81	78,960,568.48	43,017,647.86	121,978,216.34	14.2%
CAPITAL OUTLAY											
Land			6100		20,690.40	0.00	20,690.40	0.00	5,000.00	5,000.00	-75.8%
Land Improvements			6170		40,238.25	810,841.74	851,079.99	121,913.44	0.00	121,913.44	-85.7%
Buildings and Improvements of Buildings			6200		6,036,806.69	14,495,842.48	20,532,649.17	3,132,146.40	16,089,772.82	19,221,919.22	-6.4%
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		778,771.73	1,564,212.92	2,342,984.65	501,032.03	3,937,000.00	4,438,032.03	89.4%
Equipment Replacement			6500		3,279,656.54	90,779.36	3,370,435.90	0.00	68,000.00	68,000.00	-98.0%
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					10,156,163.61	16,961,676.50	27,117,840.11	3,755,091.87	20,099,772.82	23,854,864.69	-12.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict			7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements											
State Special Schools			7130		0.00	1,000.00	1,000.00	0.00	500.00	500.00	-50.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition, Excess Costs, and/or Deficit Payments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7141							
Payments to County Offices		7142	1,234,095.00	2,745,441.40	3,979,536.40	1,270,947.00	2,750,000.00	4,020,947.00	1.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,234,095.00	2,746,441.40	3,980,536.40	1,270,947.00	2,750,500.00	4,021,447.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,213,099.74)	8,213,099.74	0.00	(8,442,439.60)	8,442,439.60	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,828,467.10)	0.00	(2,828,467.10)	(3,171,436.23)	0.00	(3,171,436.23)	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,041,566.84)	8,213,099.74	(2,828,467.10)	(11,613,875.83)	8,442,439.60	(3,171,436.23)	12.1%
TOTAL, EXPENDITURES			553,664,089.00	383,734,642.15	937,398,731.15	564,006,481.42	396,851,295.89	960,857,777.31	2.5%
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	91,087.22	143,083.50	234,170.72	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(a) TOTAL, INTERFUND TRANSFERS IN			91,087.22	143,083.50	234,170.72	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,504,960.00	0.00	1,504,960.00	1,546,401.84	0.00	1,546,401.84	2.8%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	9,212.67	0.00	9,212.67	10,000.00	0.00	10,000.00	8.5%
Other Authorized Interfund Transfers Out		7619	4,158,899.15	143,083.50	4,301,982.65	4,260,163.00	0.00	4,260,163.00	-1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,673,071.82	143,083.50	5,816,155.32	5,816,564.84	0.00	5,816,564.84	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	(133,334,328.94)	133,334,328.94	0.00	(151,995,835.72)	151,995,835.72	0.00	0.0%
Contributions from Restricted Revenues		8990	81,048.09	(81,048.09)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(133,253,280.85)	133,253,280.85	0.00	(151,995,835.72)	151,995,835.72	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(138,835,265.45)	133,253,280.85	(5,581,984.60)	(157,812,400.56)	151,995,835.72	(5,816,564.84)	4.2%

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	610,693,525.00	0.00	610,693,525.00	585,498,126.02	0.00	585,498,126.02	-4.1%		
2) Federal Revenue			8100-8299	90,550.27	56,755,653.00	56,846,203.27	88,000.00	40,086,611.00	40,174,611.00	-29.3%		
3) Other State Revenue			8300-8599	16,437,369.46	156,285,033.15	172,722,402.61	15,994,830.48	143,781,557.28	159,776,387.76	-7.5%		
4) Other Local Revenue			8600-8799	25,894,792.30	20,251,937.83	46,146,730.13	22,333,779.63	11,087,915.10	33,421,694.73	-27.6%		
5) TOTAL, REVENUES				653,116,237.03	233,292,623.98	886,408,861.01	623,914,736.13	194,956,083.38	818,870,819.51	-7.6%		
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999			314,868,842.15	223,286,710.72	538,155,552.87	308,611,507.73	232,847,800.20	541,459,307.93	0.6%		
2) Instruction - Related Services	2000-2999			70,525,148.05	59,474,747.12	129,999,895.17	71,127,841.20	61,037,616.39	132,165,457.59	1.7%		
3) Pupil Services	3000-3999			48,054,548.63	42,273,865.36	90,328,413.99	51,480,858.22	44,610,340.44	96,091,198.66	6.4%		
4) Ancillary Services	4000-4999			11,021,524.37	1,034,174.90	12,055,699.27	11,561,600.73	1,092,102.39	12,653,703.12	5.0%		
5) Community Services	5000-5999			357,006.29	142.00	357,148.29	350,206.19	0.00	350,206.19	-1.9%		
6) Enterprise	6000-6999			0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
7) General Administration	7000-7999			45,296,874.35	9,607,578.53	54,904,452.88	57,202,186.25	10,058,241.47	67,260,427.72	22.5%		
8) Plant Services	8000-8999			62,295,761.16	45,310,982.12	107,606,743.28	62,391,045.10	44,454,695.00	106,845,740.10	-0.7%		
9) Other Outgo	9000-9999	Except 7600-7699		1,244,384.00	2,746,441.40	3,990,825.40	1,281,236.00	2,750,500.00	4,031,736.00	1.0%		
10) TOTAL, EXPENDITURES				553,664,089.00	383,734,642.15	937,398,731.15	564,006,481.42	396,851,295.89	960,857,777.31	2.5%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
				99,452,148.03	(150,442,018.17)	(50,989,870.14)	59,908,254.71	(201,895,212.51)	(141,986,957.80)	178.5%		
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929		91,087.22	143,083.50	234,170.72	0.00	0.00	0.00	-100.0%		
b) Transfers Out		7600-7629		5,673,071.82	143,083.50	5,816,155.32	5,816,564.84	0.00	5,816,564.84	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		(133,253,280.85)	133,253,280.85	0.00	(151,995,835.72)	151,995,835.72	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES				(138,835,265.45)	133,253,280.85	(5,581,984.60)	(157,812,400.56)	151,995,835.72	(5,816,564.84)	4.2%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
				(39,383,117.42)	(17,188,737.32)	(56,571,854.74)	(97,904,145.85)	(49,899,376.79)	(147,803,522.64)	161.3%		
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791		224,016,985.54	194,246,358.80	418,263,344.34	184,624,376.95	177,067,112.65	361,691,489.60	-13.5%		

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)			224,016,985.54	194,246,358.80	418,263,344.34	184,624,376.95	177,067,112.65	361,691,489.60	-13.5%
d) Other Restatements		9795	(9,491.17)	9,491.17	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,007,494.37	194,255,849.97	418,263,344.34	184,624,376.95	177,067,112.65	361,691,489.60	-13.5%
2) Ending Balance, June 30 (E + F1e)			184,624,376.95	177,067,112.65	361,691,489.60	86,720,231.10	127,167,735.86	213,887,966.96	-40.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	177,067,112.65	177,067,112.65	0.00	127,167,735.86	127,167,735.86	-28.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	72,309,665.09	0.00	72,309,665.09	0.00	0.00	0.00	-100.0%
General Fund Mitigation for Declining Enrollment	0000	9760	60,309,665.09		60,309,665.09			0.00	
Pending Claim Liability	0000	9760	12,000,000.00		12,000,000.00			0.00	
General Fund Mitigation for Declining Enrollment	0000	9760			0.00	0.00		0.00	
Pending Claim Liability	0000	9760			0.00	0.00		0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	92,260,414.13	0.00	92,260,414.13	66,196,744.26	0.00	66,196,744.26	-28.3%
010033 Godinez Rental Fees	0000	9780	130,282.25		130,282.25			0.00	
010051 PARS 2018	0000	9780	8,307,656.74		8,307,656.74			0.00	
010052 Walker/Roosevelt Joint Use	0000	9780	350,000.00		350,000.00			0.00	
010053 Face and Community Engagement (FACE)	0000	9780	38,418.75		38,418.75			0.00	
010072 SPED Early Intervention	0000	9780	3,595,696.28		3,595,696.28			0.00	
010076 E-Rate Category 2	0000	9780	10,921,226.81		10,921,226.81			0.00	
010143 HVAC Projects	0000	9780	3,882,917.42		3,882,917.42			0.00	
010803 Instructional Materials	0000	9780	19,641,467.25		19,641,467.25			0.00	
010910 Technology Refresh	0000	9780	2,180,538.37		2,180,538.37			0.00	
Fiscal Stabilization	0000	9780	43,212,210.26		43,212,210.26	130,282.25		0.00	
010033 Godinez Rental Fees	0000	9780			0.00			130,282.25	
010051 PARS 2018	0000	9780			0.00	4,153,828.37		4,153,828.37	

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)	
010052 Walker/Roosevelt Joint Use	0000	9780			0.00	400,000.00		400,000.00	
010053 Face and Community Engagement (FACE)	0000	9780			0.00	38,418.75		38,418.75	
010072 SPED Early Intervention	0000	9780			0.00	2,617,327.42		2,617,327.42	
010076 E-Rate Category 2	0000	9780			0.00	2,921,226.81		2,921,226.81	
010143 HVAC Projects	0000	9780			0.00	5,497,985.02		5,497,985.02	
010803 Instructional Materials	0000	9780			0.00	16,842,340.65		16,842,340.65	
010910 Technology Refresh	0000	9780			0.00	2,180,538.37		2,180,538.37	
Fiscal Stabilization	0000	9780			0.00	31,414,796.62		31,414,796.62	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,864,297.73	0.00	18,864,297.73	19,333,486.84	0.00	19,333,486.84	2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	41,412,873.00	46,947,676.21
6211	Literacy Coaches and Reading Specialists Grant Program	2,915,164.90	2,701,043.63
6266	Educator Effectiveness, FY 2021-22	5,606,817.79	3,063,712.40
6300	Lottery : Instructional Materials	5,617,854.85	60,000.00
6318	Antibias Education Grant	135,757.65	43,738.11
6332	CA Community Schools Partnership Act - Implementation Grant	14,081,086.44	10,581,086.44
6547	Special Education Early Intervention Preschool Grant	6,979,523.00	9,222,223.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	17,560,558.15	5,454,161.36
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,770,570.17	8,972,132.46
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 K1T Funds	5,051,528.24	0.00
7085	Learning Communities for School Success Program	1,817,885.85	0.00
7311	Classified School Employee Professional Development Block Grant	21,894.90	0.00
7339	Dual Enrollment Opportunities	1,105,056.40	1,105,056.40
7399	LCFF Equity Multiplier	1,430,497.00	1,445,804.03
7412	A-G Access/Success Grant	2,735,446.75	1,707,766.07
7413	A-G Learning Loss Mitigation Grant	1,089,885.20	866,821.04
7435	Learning Recovery Emergency Block Grant	44,379,593.12	14,093,271.53
7810	Other Restricted State	263,719.12	22,029.60
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,129,017.48	7,198,008.48
9010	Other Restricted Local	12,962,382.64	13,683,205.10
Total, Restricted Balance		177,067,112.65	127,167,735.86

Student Activity

Special Revenue Fund



Title:
The Sweetness Of A Flower

Medium:
Drawing

Student:
Clarissa

Teacher:
Nancy Larragoiti

School:
Godinez Fundamental

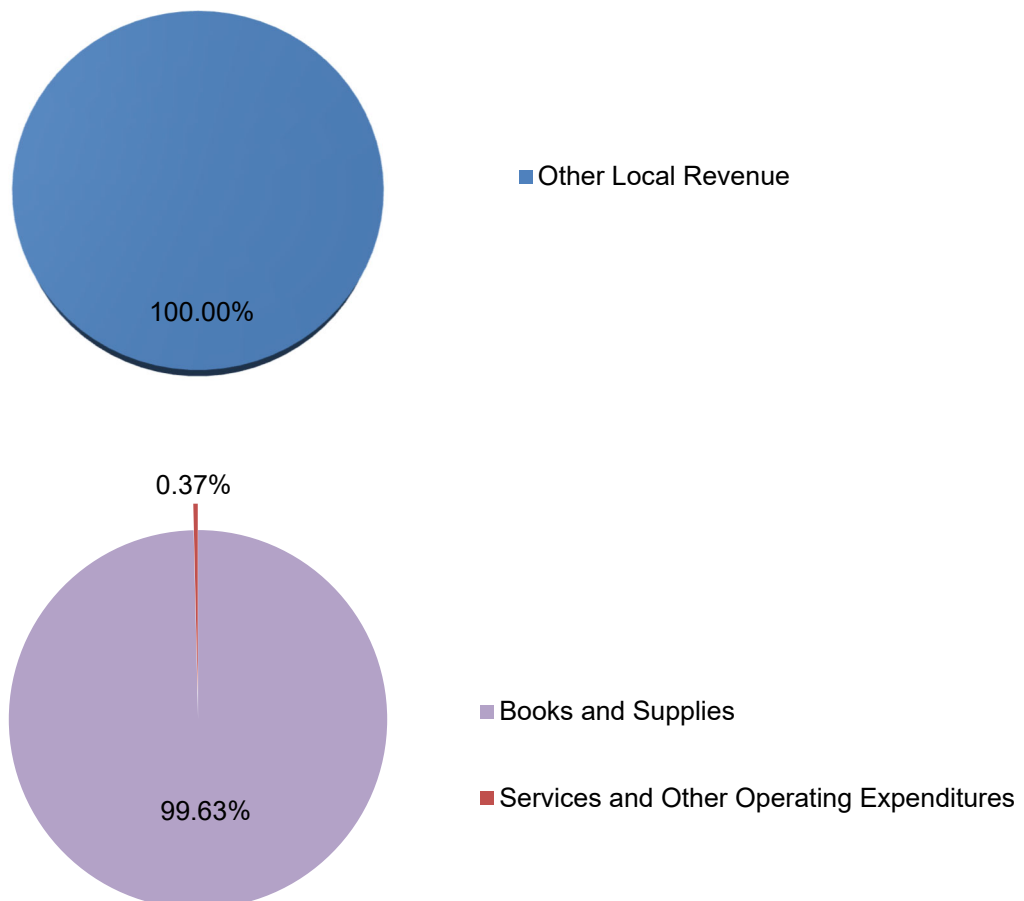
Grade:
09

Student Activity Special Revenue Fund (08)



Effective 2020-21, the Student Activity Special Revenue fund is established to account for those student body activities that do not meet the fiduciary activity criteria pursuant to GASB 84 but are determined to be governmental activities. CDE determined that associated student body (ASB) activities should be considered restricted because Education Code (EC) Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at which the funds were raised. In addition, EC 48933 indicates that the ASB funds should be expended subject to procedures established by the ASBs. LEAs are required to use this resource for reporting all governmental student body activities. After the year-end close, the beginning balance is updated to reflect the unaudited actual balances of the student activity funds.

The projected revenue and expenditure are \$2.86 million and \$2.71 million, respectively.



The fund balance of \$2.35 million is reserved for student body activities.

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	2,761,281.96	2,861,639.27	3.6%
5) TOTAL, REVENUES			2,761,281.96	2,861,639.27	3.6%
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	2,647,212.44	2,700,343.38	7.0%
5) Services and Other Operating Expenditures		5000-5999	9,463.64	9,936.82	10.0%
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			2,656,676.08	2,710,280.20	17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,605.88	151,359.07	44.7%
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)			104,605.88	151,359.07	44.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,093,837.88	2,198,443.76	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,093,837.88	2,198,443.76	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,093,837.88	2,198,443.76	5.0%
2) Ending Balance, June 30 (E + F1e)			2,198,443.76	2,349,802.83	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,198,443.76	2,349,802.83	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	2,761,281.96	2,861,639.27	3.6%
TOTAL, REVENUES			2,761,281.96	2,861,639.27	3.6%
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/Alternativ e		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	2,629,789.94	2,682,049.75	2.0%
Noncapitalized Equipment		4400	17,422.50	18,293.63	5.0%
TOTAL, BOOKS AND SUPPLIES			2,647,212.44	2,700,343.38	7.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,100.00	5.0%
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	7,463.64	7,836.82	5.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,463.64	9,936.82	10.0%
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			2,656,676.08	2,710,280.20	17.0%
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	2,761,281.96	2,861,639.27	3.6%
5) TOTAL, REVENUES			2,761,281.96	2,861,639.27	3.6%
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		2,656,676.08	2,710,280.20	2.0%
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			2,656,676.08	2,710,280.20	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,605.88	151,359.07	44.7%
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)			104,605.88	151,359.07	44.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,093,837.88	2,198,443.76	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,093,837.88	2,198,443.76	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,093,837.88	2,198,443.76	5.0%
2) Ending Balance, June 30 (E + F1e)			2,198,443.76	2,349,802.83	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,198,443.76	2,349,802.83	6.9%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	2,198,443.76	2,349,802.83
Total, Restricted Balance		2,198,443.76	2,349,802.83

Charter Schools

Special Revenue Fund



Student:
Hannah

Teacher:
Nancy Larragoiti

Title:
The Beauty Of A
Flower

Medium:
Drawing

School:
Godinez Fundamental

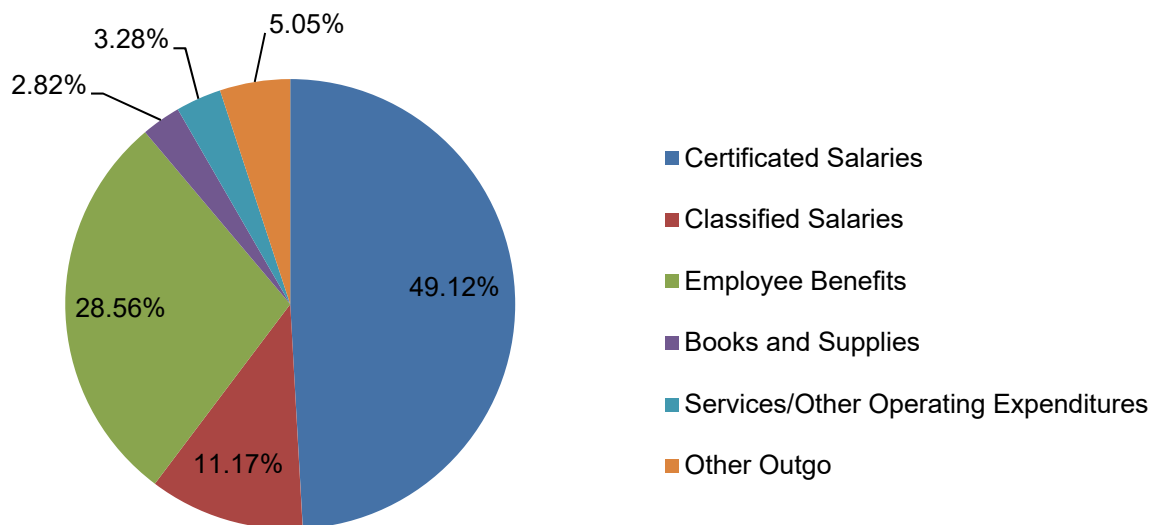
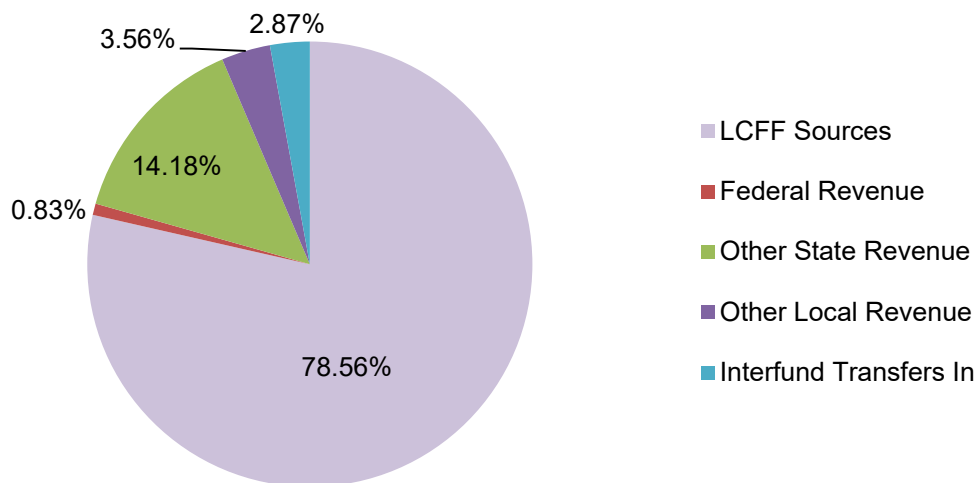
Grade:
09

Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for the Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for the activities of ALA.



The District projects ALA to have a positive fund balance of approximately \$1.48 million, which includes \$1.46 million in restricted fund balances.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,999,509.00	5,394,167.00	7.9%
2) Federal Revenue		8100-8299	388,621.51	57,093.78	-85.3%
3) Other State Revenue		8300-8599	1,089,027.00	973,987.55	-10.6%
4) Other Local Revenue		8600-8799	314,194.00	244,288.00	-22.2%
5) TOTAL, REVENUES			6,791,351.51	6,669,536.33	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,664,864.41	3,975,048.75	8.5%
2) Classified Salaries		2000-2999	708,636.44	904,119.00	27.6%
3) Employee Benefits		3000-3999	1,949,970.05	2,311,754.30	18.6%
4) Books and Supplies		4000-4999	435,456.76	228,364.92	-47.6%
5) Services and Other Operating Expenditures		5000-5999	482,585.92	265,852.94	-44.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	358,960.87	409,014.06	13.9%
9) TOTAL, EXPENDITURES			7,600,474.45	8,094,153.97	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(809,122.94)	(1,424,617.64)	76.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	171,999.15	197,964.00	15.1%
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			171,999.15	197,964.00	15.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,123.79)	(1,226,653.64)	92.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,342,870.24	2,705,746.45	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,342,870.24	2,705,746.45	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,342,870.24	2,705,746.45	-19.1%
2) Ending Balance, June 30 (E + F1e)			2,705,746.45	1,479,092.81	-45.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,698,057.51	1,455,869.76	-14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,007,688.94	23,223.05	-97.7%
Fiscal Stabilization	0000	9780	1,007,688.94		
Fiscal Stabilization	0000	9780		23,223.05	
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,518,277.00	3,908,671.00	11.1%
Education Protection Account State Aid - Current Year		8012	66,296.00	70,560.00	6.4%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,414,936.00	1,414,936.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,999,509.00	5,394,167.00	7.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	73,169.23	48,665.68	-33.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	315,452.28	8,428.10	-97.3%
TOTAL, FEDERAL REVENUE			388,621.51	57,093.78	-85.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,862.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	90,452.80	75,945.00	-16.0%
After School Education and Safety (ASES)	6010	8590	206,218.20	173,828.55	-15.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	164,288.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	617,206.00	724,214.00	17.3%
TOTAL, OTHER STATE REVENUE			1,089,027.00	973,987.55	-10.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	99,748.00	80,000.00	-19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	214,446.00	164,288.00	-23.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			314,194.00	244,288.00	-22.2%
TOTAL, REVENUES			6,791,351.51	6,669,536.33	-1.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,730,627.57	2,929,932.55	7.3%
Certificated Pupil Support Salaries		1200	342,318.42	192,759.00	-43.7%
Certificated Supervisors' and Administrators' Salaries		1300	381,274.02	379,969.20	-0.3%
Other Certificated Salaries		1900	210,644.40	472,388.00	124.3%
TOTAL, CERTIFICATED SALARIES			3,664,864.41	3,975,048.75	8.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	88,526.18	224,541.00	153.6%
Classified Support Salaries		2200	172,551.82	152,150.00	-11.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	75,960.00	New
Clerical, Technical and Office Salaries		2400	288,297.31	314,330.00	9.0%
Other Classified Salaries		2900	159,261.13	137,138.00	-13.9%
TOTAL, CLASSIFIED SALARIES			708,636.44	904,119.00	27.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	924,484.19	1,095,903.42	18.5%
PERS		3201-3202	205,003.98	256,848.75	25.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	117,710.02	134,903.39	14.6%
Health and Welfare Benefits		3401-3402	507,573.23	538,301.00	6.1%
Unemployment Insurance		3501-3502	2,244.24	2,436.54	8.6%
Workers' Compensation		3601-3602	63,825.15	73,943.20	15.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	129,129.24	209,418.00	62.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,949,970.05	2,311,754.30	18.6%
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	373,781.21	156,696.88	-58.1%
Noncapitalized Equipment		4400	61,675.55	71,668.04	16.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			435,456.76	228,364.92	-47.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	263,339.08	61,486.09	-76.7%
Travel and Conferences		5200	21,647.97	14,250.00	-34.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	92,397.00	123,897.00	34.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,029.66	11,000.00	442.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,543.25	15,019.85	-36.2%
Professional/Consulting Services and Operating Expenditures		5800	79,628.96	40,200.00	-49.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,585.92	265,852.94	-44.9%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	358,960.87	409,014.06	13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			358,960.87	409,014.06	13.9%
TOTAL, EXPENDITURES			7,600,474.45	8,094,153.97	6.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	171,999.15	197,964.00	15.1%
(a) TOTAL, INTERFUND TRANSFERS IN			171,999.15	197,964.00	15.1%

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 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)			171,999.15	197,964.00	15.1%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,999,509.00	5,394,167.00	7.9%
2) Federal Revenue		8100-8299	388,621.51	57,093.78	-85.3%
3) Other State Revenue		8300-8599	1,089,027.00	973,987.55	-10.6%
4) Other Local Revenue		8600-8799	314,194.00	244,288.00	-22.2%
5) TOTAL, REVENUES			6,791,351.51	6,669,536.33	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,962,109.89	5,081,678.62	2.4%
2) Instruction - Related Services	2000-2999		1,300,039.73	1,884,232.43	44.9%
3) Pupil Services	3000-3999		545,440.20	274,095.00	-49.7%
4) Ancillary Services	4000-4999		81,725.12	81,531.46	-0.2%
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		359,760.87	409,814.06	13.9%
8) Plant Services	8000-8999		351,398.64	362,802.40	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,600,474.45	8,094,153.97	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(809,122.94)	(1,424,617.64)	76.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	171,999.15	197,964.00	15.1%
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			171,999.15	197,964.00	15.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,123.79)	(1,226,653.64)	92.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,342,870.24	2,705,746.45	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,342,870.24	2,705,746.45	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,342,870.24	2,705,746.45	-19.1%
2) Ending Balance, June 30 (E + F1e)			2,705,746.45	1,479,092.81	-45.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,698,057.51	1,455,869.76	-14.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,007,688.94	23,223.05	-97.7%
Fiscal Stabilization	0000	9780	1,007,688.94		
Fiscal Stabilization	0000	9780		23,223.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	174,391.00	184,586.48
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	407,175.75
6266	Educator Effectiveness, FY 2021-22	85,986.00	85,986.00
6300	Lottery: Instructional Materials	186,490.94	208,450.94
6546	Mental Health-Related Services	24,473.00	48,946.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	117,564.27	54,000.67
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	54,725.00	74,724.77
7311	Classified School Employee Professional Development Block Grant	1,097.00	1,097.00
7339	Dual Enrollment Opportunities	100,000.00	100,000.00
7412	A-G Access/Success Grant	7,546.49	0.00
7413	A-G Learning Loss Mitigation Grant	33,391.88	339.41
7435	Learning Recovery Emergency Block Grant	454,880.97	283,051.78
9010	Other Restricted Local	7,510.96	7,510.96
Total, Restricted Balance		1,698,057.51	1,455,869.76

Child Development Fund



Title:
Circles Of Life

Medium:
Drawing

Student:
Karen

Teacher:
Nancy Larragoiti

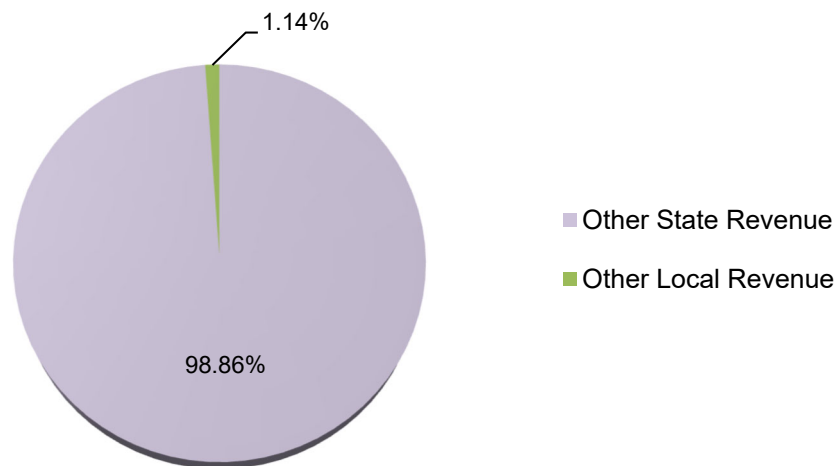
School:
Godinez Fundamental

Grade:
12

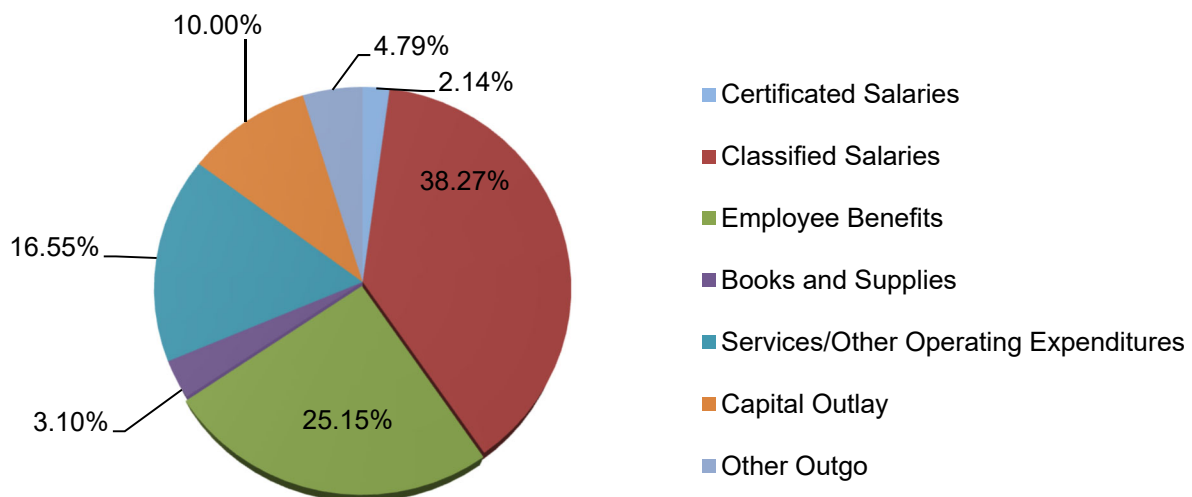
Child Development Fund (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$25.81 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (65.56%). Total projected expenditures are \$25.89 million.



The District relies on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30th, 2025 (or later).

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	23,770,471.25	25,510,749.15	7.3%
4) Other Local Revenue		8600-8799	261,000.00	295,000.00	13.0%
5) TOTAL, REVENUES			24,031,471.25	25,805,749.15	7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	637,462.20	553,236.00	-13.2%
2) Classified Salaries		2000-2999	9,930,342.95	9,909,814.02	-0.2%
3) Employee Benefits		3000-3999	6,033,340.94	6,513,130.28	8.0%
4) Books and Supplies		4000-4999	1,579,713.25	802,560.92	-49.2%
5) Services and Other Operating Expenditures		5000-5999	1,780,327.34	4,284,782.53	140.7%
6) Capital Outlay		6000-6999	295,707.60	2,590,741.00	776.1%
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	1,086,696.97	1,240,484.40	14.2%
9) TOTAL, EXPENDITURES			21,343,591.25	25,894,749.15	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,687,880.00	(89,000.00)	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,687,880.00	(89,000.00)	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,270,283.42	3,958,163.42	211.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,270,283.42	3,958,163.42	211.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,270,283.42	3,958,163.42	211.6%
2) Ending Balance, June 30 (E + F1e)			3,958,163.42	3,869,163.42	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,985,452.07	3,896,452.07	-2.2%
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	(27,288.65)	(27,288.65)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	18,882,224.23	21,102,880.41	11.8%
All Other State Revenue	All Other	8590	4,888,247.02	4,407,868.74	-9.8%
TOTAL, OTHER STATE REVENUE			23,770,471.25	25,510,749.15	7.3%
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	255,000.00	280,000.00	9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	6,000.00	15,000.00	150.0%
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			261,000.00	295,000.00	13.0%
TOTAL, REVENUES			24,031,471.25	25,805,749.15	7.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	51,997.82	0.00	-100.0%
Certificated Pupil Support Salaries		1200	156,110.74	125,149.00	-19.8%
Certificated Supervisors' and Administrators' Salaries		1300	283,684.25	290,173.00	2.3%
Other Certificated Salaries		1900	145,669.39	137,914.00	-5.3%
TOTAL, CERTIFICATED SALARIES			637,462.20	553,236.00	-13.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,851,170.89	8,739,259.50	-1.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	7,050.84	5,000.00	-29.1%
Classified Supervisors' and Administrators' Salaries		2300	298,888.28	305,557.00	2.2%
Clerical, Technical and Office Salaries		2400	209,413.07	252,969.52	20.8%
Other Classified Salaries		2900	563,819.87	607,028.00	7.7%
TOTAL, CLASSIFIED SALARIES			9,930,342.95	9,909,814.02	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,749,473.71	1,743,892.00	-0.3%
PERS		3201-3202	1,081,047.39	1,163,108.00	7.6%
OASDI/Medicare/Alternative		3301-3302	407,457.05	425,784.18	4.5%
Health and Welfare Benefits		3401-3402	2,310,891.44	2,533,366.00	9.6%
Unemployment Insurance		3501-3502	4,822.54	5,229.72	8.4%
Workers' Compensation		3601-3602	156,377.37	159,048.38	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	323,271.44	482,702.00	49.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,033,340.94	6,513,130.28	8.0%
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	1,096,179.25	707,860.81	-35.4%
Noncapitalized Equipment		4400	483,534.00	94,700.11	-80.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,579,713.25	802,560.92	-49.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,147,002.92	500,000.00	-56.4%
Travel and Conferences		5200	64,841.84	104,500.00	61.2%
Dues and Memberships		5300	2,300.00	5,000.00	117.4%
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	65,124.00	125,000.00	91.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,100.00	2,300.00	9.5%
Professional/Consulting Services and Operating Expenditures		5800	497,708.58	3,547,682.53	612.8%
Communications		5900	1,250.00	300.00	-76.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,780,327.34	4,284,782.53	140.7%
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	295,707.60	2,590,741.00	776.1%
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			295,707.60	2,590,741.00	776.1%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,086,696.97	1,240,484.40	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,086,696.97	1,240,484.40	14.2%
TOTAL, EXPENDITURES			21,343,591.25	25,894,749.15	21.3%
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	23,770,471.25	25,510,749.15	7.3%
4) Other Local Revenue		8600-8799	261,000.00	295,000.00	13.0%
5) TOTAL, REVENUES			24,031,471.25	25,805,749.15	7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		17,058,536.13	18,989,196.23	11.3%
2) Instruction - Related Services	2000-2999		1,622,155.82	1,767,451.52	9.0%
3) Pupil Services	3000-3999		1,193,042.56	1,201,415.00	0.7%
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		1,086,696.97	1,240,484.40	14.2%
8) Plant Services	8000-8999		383,159.77	2,696,202.00	603.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,343,591.25	25,894,749.15	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,687,880.00	(89,000.00)	-103.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,687,880.00	(89,000.00)	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,270,283.42	3,958,163.42	211.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,270,283.42	3,958,163.42	211.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,270,283.42	3,958,163.42	211.6%
2) Ending Balance, June 30 (E + F1e)			3,958,163.42	3,869,163.42	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,985,452.07	3,896,452.07	-2.2%
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	(27,288.65)	(27,288.65)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	302,400.00	292,400.00
6130	Child Development: Center-Based Reserve Account	1,010,172.07	1,050,172.07
7810	Other Restricted State	2,672,880.00	2,553,880.00
Total, Restricted Balance		3,985,452.07	3,896,452.07

Cafeteria

Special Revenue Fund



Student:
Kayla

Teacher:
Nancy Larragoiti

Title:
A Place To Dream

Medium:
Drawing

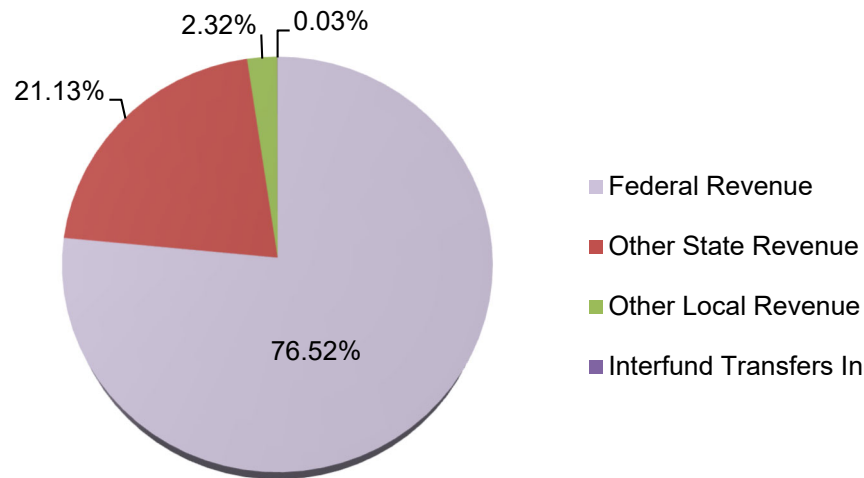
School:
Godinez Fundamental

Grade:
09

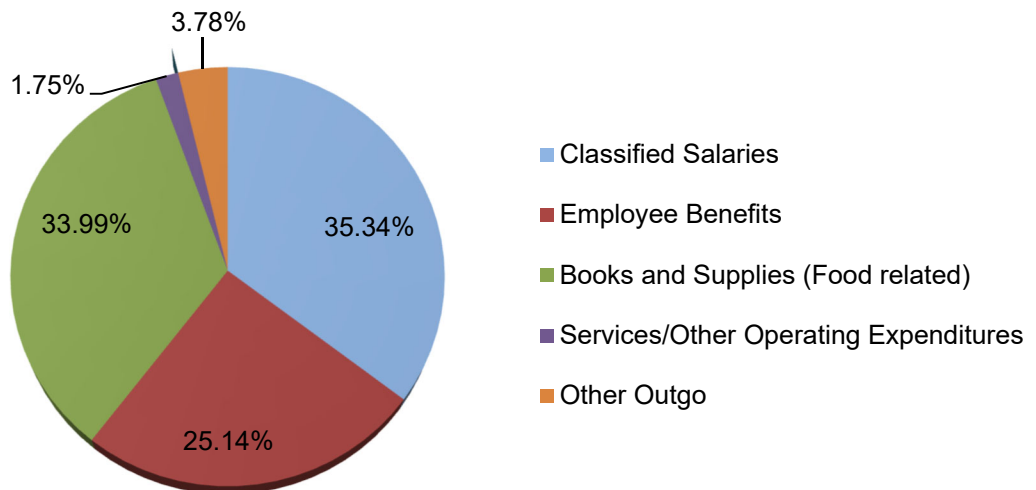
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from the Federal reimbursement process (76.52%). Total projected total revenue is \$40.52 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (60.47%). Total projected expenditures are \$40.15 million.



The district relies on federal revenue to run its daily operations to feed our students. The District projects to have a positive fund balance of approximately \$6.77 million by June 30, 2025.

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	30,514,263.65	31,016,427.20	1.6%
3) Other State Revenue		8300-8599	9,341,346.56	8,563,580.26	-8.3%
4) Other Local Revenue		8600-8799	1,361,110.21	942,125.29	-30.8%
5) TOTAL, REVENUES			41,216,720.42	40,522,132.75	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,401,257.67	14,188,040.00	-7.9%
3) Employee Benefits		3000-3999	9,855,848.29	10,092,657.92	2.4%
4) Books and Supplies		4000-4999	17,253,784.01	13,644,500.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	1,092,967.09	702,937.00	-35.7%
6) Capital Outlay		6000-6999	168,685.97	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,382,809.26	1,521,937.77	10.1%
9) TOTAL, EXPENDITURES			45,155,352.29	40,150,072.69	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,938,631.87)	372,060.06	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,212.67	10,000.00	8.5%
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			9,212.67	10,000.00	8.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,929,419.20)	382,060.06	-109.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,318,422.93	6,389,003.73	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,318,422.93	6,389,003.73	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,318,422.93	6,389,003.73	-38.1%
2) Ending Balance, June 30 (E + F1e)			6,389,003.73	6,771,063.79	6.0%
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	6,389,003.73	6,771,063.79	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,072,213.36	29,016,427.20	-3.5%
Donated Food Commodities		8221	442,050.29	2,000,000.00	352.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,514,263.65	31,016,427.20	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,334,574.56	8,563,580.26	-8.3%
All Other State Revenue		8590	6,772.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,341,346.56	8,563,580.26	-8.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	147,084.00	15,000.00	-89.8%
Food Service Sales		8634	681,852.21	617,125.29	-9.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	117,296.00	60,000.00	-48.8%
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	414,878.00	250,000.00	-39.7%
TOTAL, OTHER LOCAL REVENUE			1,361,110.21	942,125.29	-30.8%
TOTAL, REVENUES			41,216,720.42	40,522,132.75	-1.7%
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	12,560,703.73	11,360,671.00	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	2,618,536.74	2,601,622.00	-0.6%
Clerical, Technical and Office Salaries		2400	222,017.20	225,747.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,401,257.67	14,188,040.00	-7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,252.80	0.00	-100.0%
PERS		3201-3202	3,600,804.18	3,455,110.00	-4.0%
OASDI/Medicare/Alternative		3301-3302	1,162,504.08	1,040,710.90	-10.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	4,361,161.15	4,735,664.00	8.6%
Unemployment Insurance		3501-3502	7,591.18	7,086.30	-6.7%
Workers' Compensation		3601-3602	231,140.74	215,632.72	-6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	485,394.16	638,454.00	31.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,855,848.29	10,092,657.92	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,553,527.54	808,700.00	-47.9%
Noncapitalized Equipment		4400	50,160.79	7,800.00	-84.5%
Food		4700	15,650,095.68	12,828,000.00	-18.0%
TOTAL, BOOKS AND SUPPLIES			17,253,784.01	13,644,500.00	-20.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	92,778.00	70,000.00	-24.6%
Travel and Conferences		5200	565.26	1,250.00	121.1%
Dues and Memberships		5300	292.00	400.00	37.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	383,700.00	238,000.00	-38.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	577,560.39	440,000.00	-23.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(123,798.35)	(172,713.00)	39.5%
Professional/Consulting Services and Operating Expenditures		5800	161,869.79	126,000.00	-22.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,092,967.09	702,937.00	-35.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	168,685.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			168,685.97	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,382,809.26	1,521,937.77	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,382,809.26	1,521,937.77	10.1%
TOTAL, EXPENDITURES			45,155,352.29	40,150,072.69	-11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	9,212.67	10,000.00	8.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,212.67	10,000.00	8.5%
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		2024-25	Percent
			Estimated	Actuals		
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)			9,212.67		10,000.00	8.5%

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	30,514,263.65	31,016,427.20	1.6%
3) Other State Revenue		8300-8599	9,341,346.56	8,563,580.26	-8.3%
4) Other Local Revenue		8600-8799	1,361,110.21	942,125.29	-30.8%
5) TOTAL, REVENUES			41,216,720.42	40,522,132.75	-1.7%
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		42,483,013.73	37,641,302.40	-11.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		437,264.60	276,085.70	-36.9%
7) General Administration	7000-7999		1,382,809.26	1,521,937.77	10.1%
8) Plant Services	8000-8999		852,264.70	710,746.82	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,155,352.29	40,150,072.69	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,938,631.87)	372,060.06	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,212.67	10,000.00	8.5%
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			9,212.67	10,000.00	8.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,929,419.20)	382,060.06	-109.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,318,422.93	6,389,003.73	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,318,422.93	6,389,003.73	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,318,422.93	6,389,003.73	-38.1%
2) Ending Balance, June 30 (E + F1e)			6,389,003.73	6,771,063.79	6.0%
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	6,389,003.73	6,771,063.79	6.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,093,325.36	4,475,385.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,239,336.88	1,239,336.88
7033	Child Nutrition: School Food Best Practices Apportionment	401,341.49	401,341.49
9010	Other Restricted Local	655,000.00	655,000.00
Total, Restricted Balance		6,389,003.73	6,771,063.79

Deferred Maintenance Fund



Student:
Melvin

Teacher:
Helen Seigel

Title:
The Love for my Mom
and Culture

Medium:
Drawing

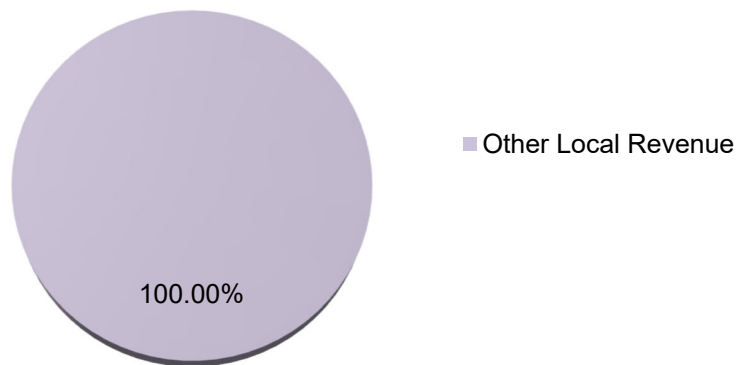
School:
Godinez Fundamental

Grade:
12

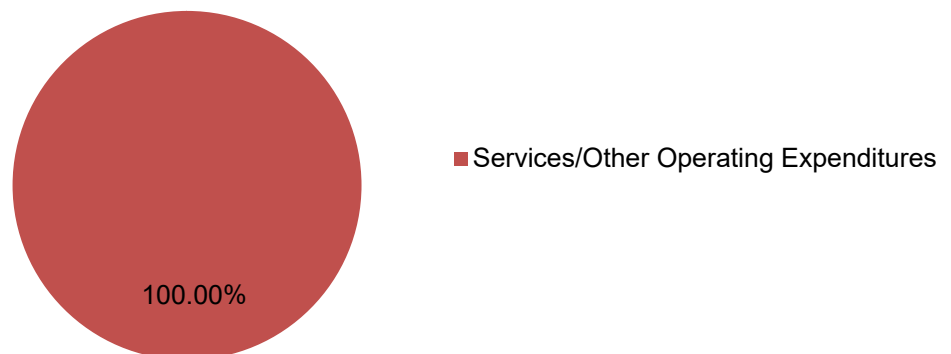
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures represent the only expense categories budgeted at this time. Total projected expenditures are \$0.49 million to cover facilities projects for Nutrition Services department.



The projected fund balance of \$1.80 million is reserved for maintenance projects and artificial turf maintenance.

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	254,458.00	10,000.00	-96.1%
5) TOTAL, REVENUES			254,458.00	10,000.00	-96.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	41.51	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,271,582.19	489,266.87	-85.0%
6) Capital Outlay		6000-6999	2,021,709.58	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,293,333.28	489,266.87	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,038,875.28)	(479,266.87)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,038,875.28)	(479,266.87)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,313,962.71	2,275,087.43	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,313,962.71	2,275,087.43	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,313,962.71	2,275,087.43	-68.9%
2) Ending Balance, June 30 (E + F1e)			2,275,087.43	1,795,820.56	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,275,087.43	1,795,820.56	-21.1%
140000 Maintenance Projects	0000	9780	1,740,440.90		
140001 Artificial Turf Maintenance	0000	9780	47,379.66		
140002 Facilities Infrastructure Project	0000	9780	487,266.87		
140000 Maintenance Projects	0000	9780		1,748,440.90	
140001 Artificial Turf Maintenance	0000	9780		47,379.66	
140002 Facilities Infrastructure Project	0000	9780		0.00	
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	254,458.00	10,000.00	-96.1%
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			254,458.00	10,000.00	-96.1%
TOTAL, REVENUES			254,458.00	10,000.00	-96.1%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	41.51	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41.51	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,263,346.60	487,266.87	-85.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,235.59	2,000.00	-75.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,271,582.19	489,266.87	-85.0%
CAPITAL OUTLAY					
Land Improvements		6170	318,944.39	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,690,297.95	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	12,467.24	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			2,021,709.58	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,293,333.28	489,266.87	-90.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,458.00	10,000.00	-96.1%
5) TOTAL, REVENUES			254,458.00	10,000.00	-96.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,293,333.28	489,266.87	-90.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,293,333.28	489,266.87	-90.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,038,875.28)	(479,266.87)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,038,875.28)	(479,266.87)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,313,962.71	2,275,087.43	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,313,962.71	2,275,087.43	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,313,962.71	2,275,087.43	-68.9%
2) Ending Balance, June 30 (E + F1e)			2,275,087.43	1,795,820.56	-21.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,275,087.43	1,795,820.56	-21.1%
140000 Maintenance Projects	0000	9780	1,740,440.90		
140001 Artificial Turf Maintenance	0000	9780	47,379.66		
140002 Facilities Infrastructure Project	0000	9780	487,266.87		
140000 Maintenance Projects	0000	9780		1,748,440.90	
140001 Artificial Turf Maintenance	0000	9780		47,379.66	
140002 Facilities Infrastructure Project	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund

for Other Than Capital Outlay Projects



Student:
Marilyn

Teacher:
Nancy Larragoiti

Title:
The World Of Today

Medium:
Drawing

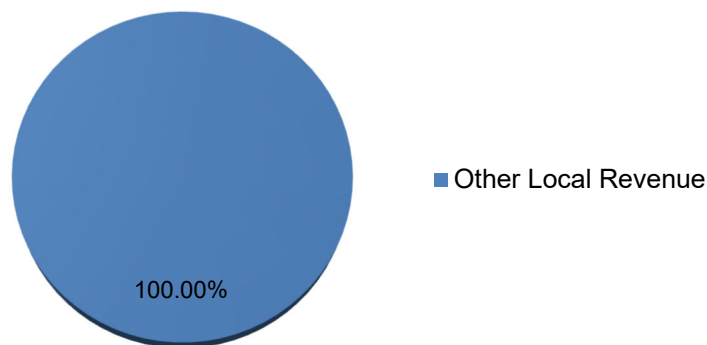
School:
Godinez Fundamental

Grade:
09

Special Reserve Fund for Other Than Capital Outlay Projects (17)



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than capital outlay. The projected ending fund balance of \$1.36 million is reserved for the District's operating systems. Effective with the adoption of the 2022-23 budget, Fund 17 is part of the 10% reserve cap.



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	55,664.67	55,664.67	0.0%
5) TOTAL, REVENUES			55,664.67	55,664.67	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)			55,664.67	55,664.67	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)			55,664.67	55,664.67	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,252,312.33	1,307,977.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,252,312.33	1,307,977.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,252,312.33	1,307,977.00	4.4%
2) Ending Balance, June 30 (E + F1e)			1,307,977.00	1,363,641.67	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,307,977.00	1,363,641.67	4.3%
Fiscal Stabilization	0000	9780	1,307,977.00		
Fiscal Stabilization	0000	9780		1,363,641.67	
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,664.67	55,664.67	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,664.67	55,664.67	0.0%
TOTAL, REVENUES			55,664.67	55,664.67	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	55,664.67	55,664.67	0.0%
5) TOTAL, REVENUES			55,664.67	55,664.67	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)			55,664.67	55,664.67	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)			55,664.67	55,664.67	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,252,312.33	1,307,977.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,252,312.33	1,307,977.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,252,312.33	1,307,977.00	4.4%
2) Ending Balance, June 30 (E + F1e)			1,307,977.00	1,363,641.67	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,307,977.00	1,363,641.67	4.3%
Fiscal Stabilization	0000	9780	1,307,977.00		
Fiscal Stabilization	0000	9780		1,363,641.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund for Postemployment Benefits



Student:
Lizette

Teacher:
Alesandra Esquivel

Title:
Family Walks

Medium:
Drawing

School:
Lathrop

Grade:
08

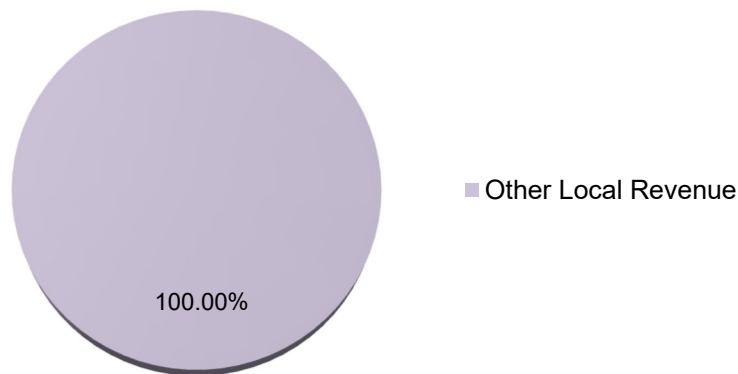
Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for the post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District projects to have an ending fund balance of \$0.36 million in the fiscal year 2024-25.



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	14,650.00	13,400.00	-8.5%
5) TOTAL, REVENUES			14,650.00	13,400.00	-8.5%
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)			14,650.00	13,400.00	-8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,650.00	13,400.00	-8.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	336,108.70	350,758.70	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,108.70	350,758.70	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			336,108.70	350,758.70	4.4%
2) Ending Balance, June 30 (E + F1e)			350,758.70	364,158.70	3.8%
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	350,758.70	364,158.70	3.8%
Fiscal Stabilization	0000	9780	350,758.70		
Fiscal Stabilization	0000	9780		364,158.70	
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	14,650.00	13,400.00	-8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,650.00	13,400.00	-8.5%
TOTAL, REVENUES			14,650.00	13,400.00	-8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	14,650.00	13,400.00	-8.5%
5) TOTAL, REVENUES			14,650.00	13,400.00	-8.5%
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)			14,650.00	13,400.00	-8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,650.00	13,400.00	-8.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	336,108.70	350,758.70	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,108.70	350,758.70	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			336,108.70	350,758.70	4.4%
2) Ending Balance, June 30 (E + F1e)			350,758.70	364,158.70	3.8%
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	350,758.70	364,158.70	3.8%
Fiscal Stabilization	0000	9780	350,758.70		
Fiscal Stabilization	0000	9780		364,158.70	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Building Fund



Title:
Untitled

Medium:
Drawing

Student:
Daniel

Teacher:
Maricela Pena

School:
Lorin Griset

Grade:
12

Building Fund (21)

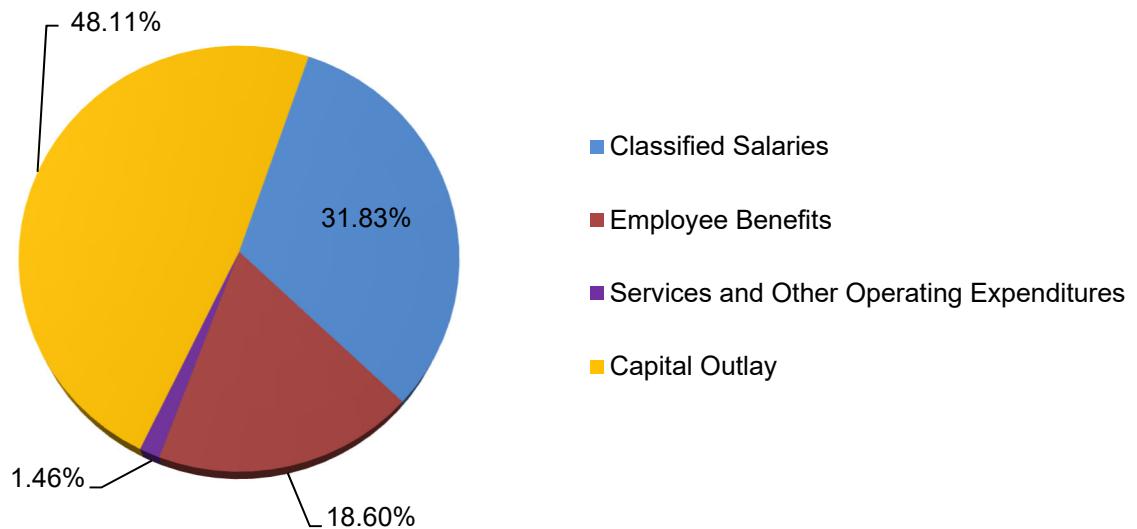


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

On July 16, 2018 the SAUSD Board of Education voted to place Measure I, a \$232 million school improvement bond measure, on the November 6, 2018 ballot. Measure I would cost approximately \$24 per \$100,000 of assessed (not market) value annually, or about \$5.25 per month for the typical homeowner. The November election resulted in 70.65% of the voters approving the issuance of the Measure I Bond. Measure I would provide locally-controlled funding to repair and improve Santa Ana schools. A citizens' oversight committee, detailed project list, and annual audits would be required. The approval of Measure I makes SAUSD eligible for \$62 million in matching funds from the State. The District received the first issuance of Measure I Bond Series A of \$59.5 million in May 2019. Series B in the amount of \$78.6 million was received in January 2021. Series C in the amount of \$91.14 million was received in December 2022.

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2024-25:

Type of Project	Location	Budget Amount
Modernization	Various Locations	\$0.08 million
Renovation	Various Locations	\$1.53 million
P2P	Jefferson Elementary	\$0.005 million
Career Technical Education	Valley HS & Saddleback HS	\$0.03 million
General Operations	Various Locations	\$0.01 million



The projected fund balance of \$45.84 million is reserved for the remaining Measure I projects.

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	3,112,393.38	1,512,675.00	-51.4%
5) TOTAL, REVENUES			3,112,393.38	1,512,675.00	-51.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,088,771.80	1,095,757.00	0.6%
3) Employee Benefits		3000-3999	597,092.01	640,343.69	7.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	105,575.84	50,390.00	-52.3%
6) Capital Outlay		6000-6999	44,944,432.21	1,655,687.04	-96.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,735,871.86	3,442,177.73	-92.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,623,478.48)	(1,929,502.73)	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,252,384.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,252,384.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,371,094.48)	(1,929,502.73)	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,143,708.24	47,772,613.76	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,143,708.24	47,772,613.76	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,143,708.24	47,772,613.76	-33.8%
2) Ending Balance, June 30 (E + F1e)			47,772,613.76	45,843,111.03	-4.0%
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	47,772,613.76	45,843,111.03	-4.0%
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					
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	3,085,813.38	1,512,675.00	-51.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,580.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,112,393.38	1,512,675.00	-51.4%
TOTAL, REVENUES			3,112,393.38	1,512,675.00	-51.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

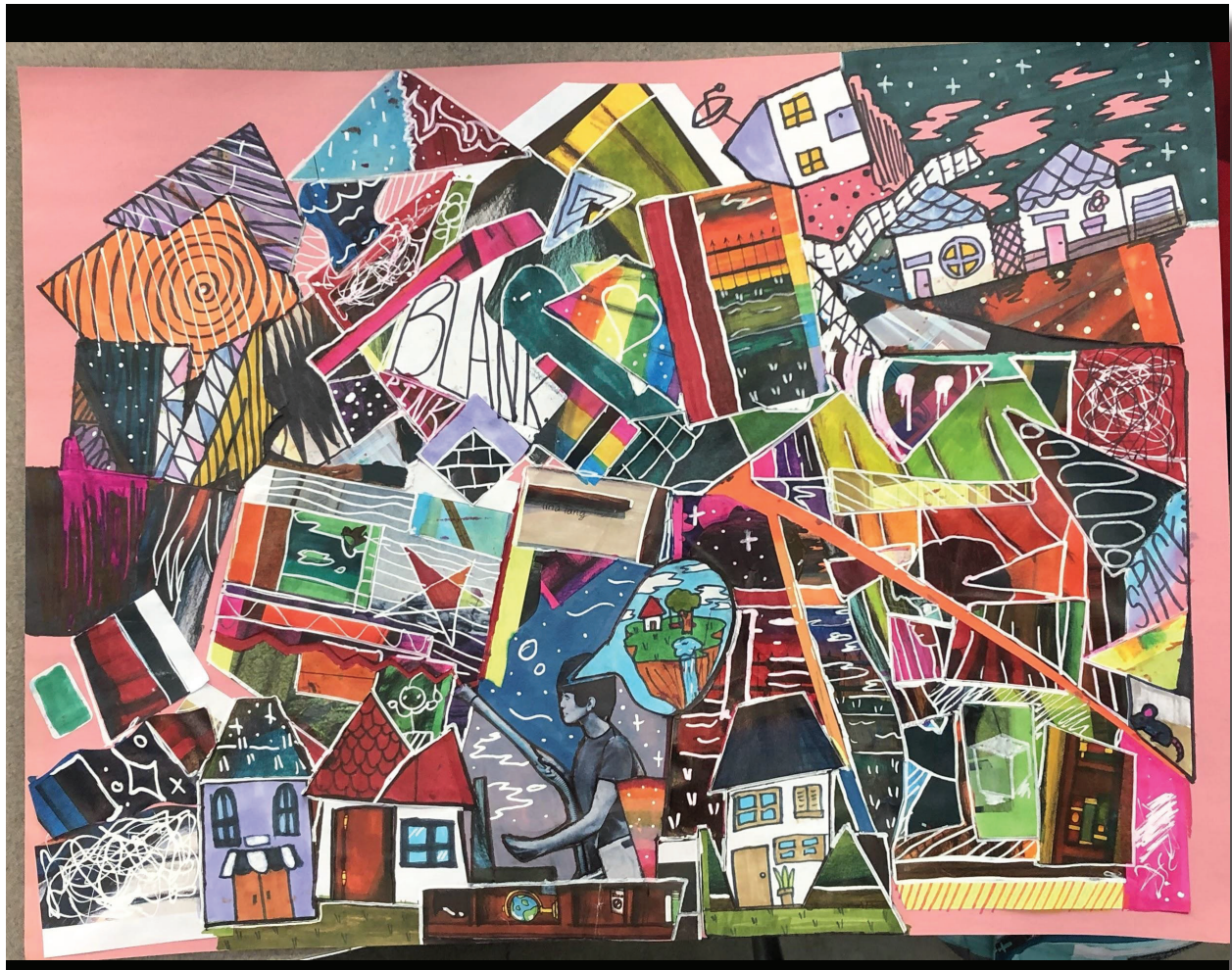
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	804,419.48	802,232.00	-0.3%
Clerical, Technical and Office Salaries		2400	284,352.32	293,525.00	3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,088,771.80	1,095,757.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	287,765.84	296,402.88	3.0%
OASDI/Medicare/Alternative		3301-3302	81,398.78	83,826.90	3.0%
Health and Welfare Benefits		3401-3402	173,304.06	190,971.00	10.2%
Unemployment Insurance		3501-3502	525.58	547.58	4.2%
Workers' Compensation		3601-3602	15,954.82	16,657.13	4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	38,142.93	51,938.20	36.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			597,092.01	640,343.69	7.2%
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	105,575.84	50,390.00	-52.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,575.84	50,390.00	-52.3%
CAPITAL OUTLAY					
Land		6100	12,225.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,932,207.21	1,655,687.04	-96.3%
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			44,944,432.21	1,655,687.04	-96.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,735,871.86	3,442,177.73	-92.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	19,252,384.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,252,384.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,252,384.00	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	3,112,393.38	1,512,675.00	-51.4%
5) TOTAL, REVENUES			3,112,393.38	1,512,675.00	-51.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		46,735,871.86	3,442,177.73	-92.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,735,871.86	3,442,177.73	-92.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(43,623,478.48)	(1,929,502.73)	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,252,384.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,252,384.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,371,094.48)	(1,929,502.73)	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,143,708.24	47,772,613.76	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,143,708.24	47,772,613.76	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,143,708.24	47,772,613.76	-33.8%
2) Ending Balance, June 30 (E + F1e)			47,772,613.76	45,843,111.03	-4.0%
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	47,772,613.76	45,843,111.03	-4.0%
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%

		2023-24 Estimated Actuals		2024-25 Budget
Resource	Description			
9010	Other Restricted Local	47,772,613.76	45,843,111.03	
Total, Restricted Balance		47,772,613.76	45,843,111.03	

Capital Facilities Fund



Student:
Julissa

Teacher:
Naomi Kadinoff

Title:
Posing as Georgia
O'Keeffe, But Not a
Self-Portrait

Medium:
Drawing

School:
Villa Fundamental

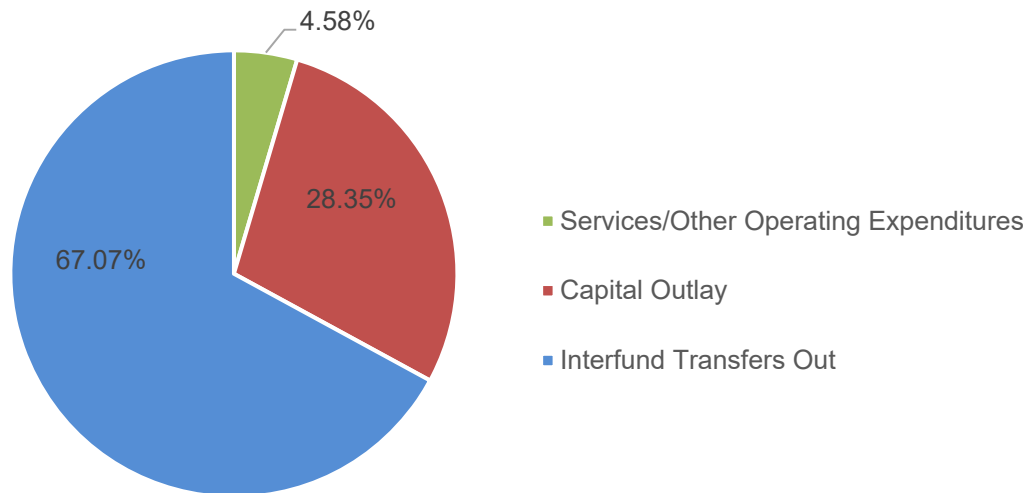
Grade:
07

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected total revenue is \$5.50 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures of \$0.89 million are for Martin, Santa Ana, Villa projects and other operating costs. In addition, \$1.80 million is budgeted for the lease purchase debt payments.



There is a projected fund balance of \$43.69 million that is reserved for legally restricted facility projects (\$24.33 million), capital facilities projects (\$16.28 million), and City of Santa Ana Redevelopment (\$3.08 million).

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	12,446,345.35	5,500,711.00	-55.8%
5) TOTAL, REVENUES			12,446,345.35	5,500,711.00	-55.8%
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	6,432.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	330,370.79	123,000.00	-62.8%
6) Capital Outlay		6000-6999	2,957,724.43	762,118.28	-74.2%
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			3,294,527.47	885,118.28	-73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,151,817.88	4,615,592.72	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,780,573.00	0.00	-100.0%
b) Transfers Out		7600-7629	21,031,810.29	1,802,867.81	-91.4%
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			(18,251,237.29)	(1,802,867.81)	-90.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,099,419.41)	2,812,724.91	-130.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,975,635.02	40,876,215.61	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,975,635.02	40,876,215.61	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,975,635.02	40,876,215.61	-18.2%
2) Ending Balance, June 30 (E + F1e)			40,876,215.61	43,688,940.52	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,506,317.41	24,327,342.31	-0.7%
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	16,369,898.20	19,361,598.21	18.3%
250000 Capital Facilities Projects	0000	9780	13,199,938.84		
259157 City of Santa Ana Redevelopment	0000	9780	3,169,959.36		
250000 Capital Facilities Projects	0000	9780		16,281,938.84	
259157 City of Santa Ana Redevelopment	0000	9780		3,079,659.37	
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	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	4,900,711.00	4,900,711.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,755,706.35	600,000.00	-65.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,781,678.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	8,250.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,446,345.35	5,500,711.00	-55.8%
TOTAL, REVENUES			12,446,345.35	5,500,711.00	-55.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,432.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,432.25	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	330,370.79	123,000.00	-62.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,370.79	123,000.00	-62.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	253,620.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,704,104.43	762,118.28	-71.8%
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			2,957,724.43	762,118.28	-74.2%
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			3,294,527.47	885,118.28	-73.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,780,573.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,780,573.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

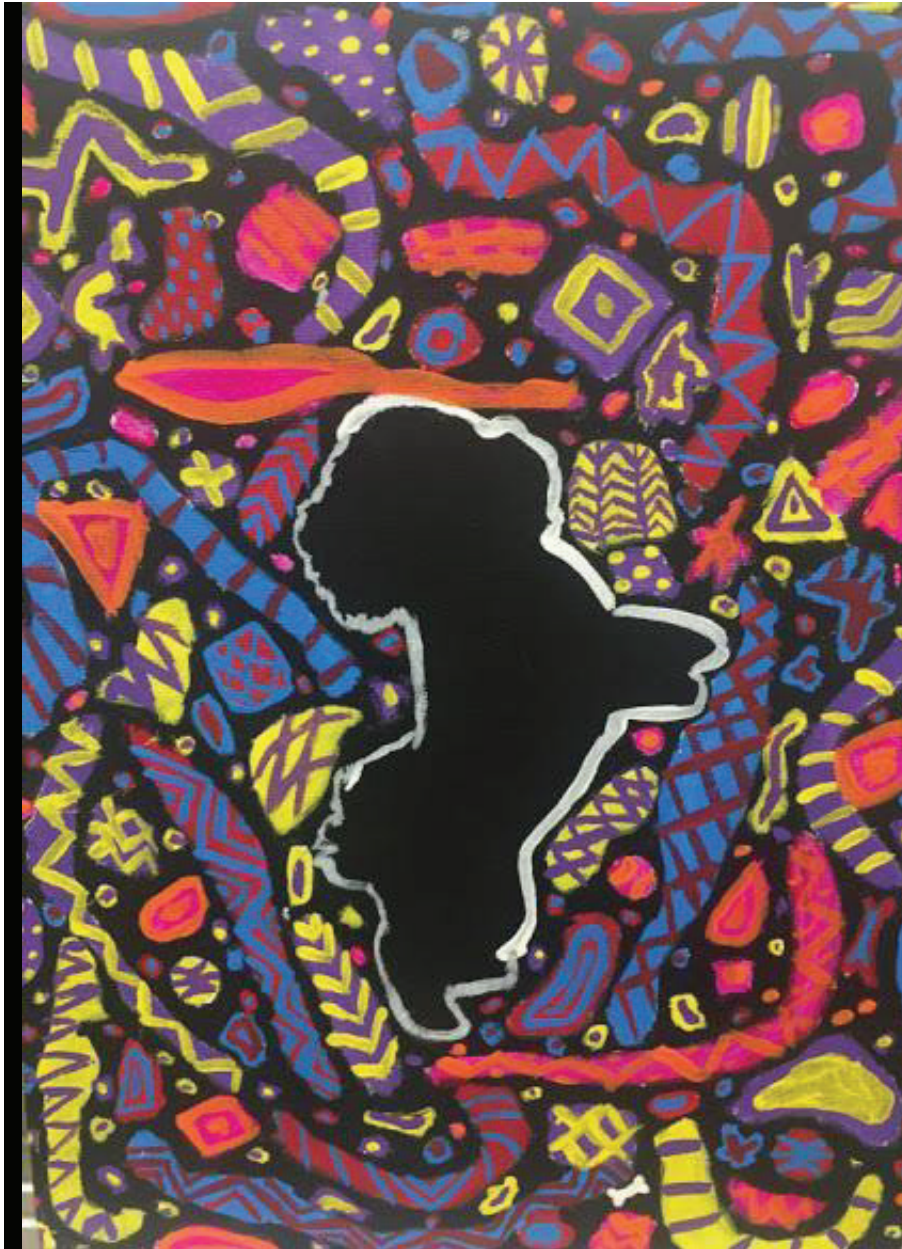
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	21,031,810.29	1,802,867.81	-91.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,031,810.29	1,802,867.81	-91.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
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%
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)			(18,251,237.29)	(1,802,867.81)	-90.1%

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	12,446,345.35	5,500,711.00	-55.8%
5) TOTAL, REVENUES			12,446,345.35	5,500,711.00	-55.8%
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		14,217.44	18,000.00	26.6%
8) Plant Services	8000-8999		3,280,310.03	867,118.28	-73.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,294,527.47	885,118.28	-73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,151,817.88	4,615,592.72	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,780,573.00	0.00	-100.0%
b) Transfers Out		7600-7629	21,031,810.29	1,802,867.81	-91.4%
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			(18,251,237.29)	(1,802,867.81)	-90.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,099,419.41)	2,812,724.91	-130.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,975,635.02	40,876,215.61	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,975,635.02	40,876,215.61	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,975,635.02	40,876,215.61	-18.2%
2) Ending Balance, June 30 (E + F1e)			40,876,215.61	43,688,940.52	6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,506,317.41	24,327,342.31	-0.7%
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	16,369,898.20	19,361,598.21	18.3%
250000 Capital Facilities Projects	0000	9780	13,199,938.84		
259157 City of Santa Ana Redevelopment	0000	9780	3,169,959.36		
250000 Capital Facilities Projects	0000	9780		16,281,938.84	
259157 City of Santa Ana Redevelopment	0000	9780		3,079,659.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals		2024-25 Budget
Resource	Description			
9010	Other Restricted Local	24,506,317.41	24,327,342.31	
Total, Restricted Balance		24,506,317.41	24,327,342.31	

County School

Facilities Fund



Title:
Little Dog

Medium:
Painting

Student:
Anonymous

Teacher:
Arica Dowd

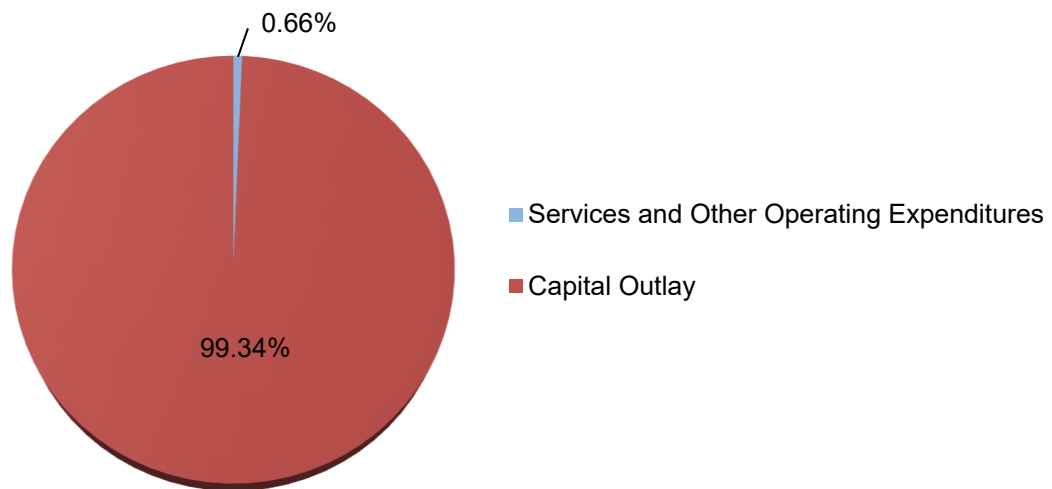
School:
McFadden

Grade:
08

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. The projected beginning balance will cover the expenditure costs of \$2.29 million in services and capital outlay expenses.



The projected fund balance of approximately \$21.26 million is reserved for future legally restricted projects, i.e. Century HS Modernization project, Santa Ana HS Modernization project, and Valley HS Auditorium projects.

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	7,328,761.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,402,826.06	1,269,302.06	-9.5%
5) TOTAL, REVENUES			8,731,587.06	1,269,302.06	-85.5%
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	10,641.58	15,000.00	41.0%
6) Capital Outlay		6000-6999	18,459,639.90	2,274,714.01	-87.7%
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			18,470,281.48	2,289,714.01	-87.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,738,694.42)	(1,020,411.95)	-89.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,421,781.00	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			(3,421,781.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,160,475.42)	(1,020,411.95)	-92.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,442,959.05	22,282,483.63	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,442,959.05	22,282,483.63	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,442,959.05	22,282,483.63	-37.1%
2) Ending Balance, June 30 (E + F1e)			22,282,483.63	21,262,071.68	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,282,483.63	21,262,071.68	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	7,328,761.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,328,761.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,402,826.06	1,269,302.06	-9.5%
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			1,402,826.06	1,269,302.06	-9.5%
TOTAL, REVENUES			8,731,587.06	1,269,302.06	-85.5%
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	10,641.58	15,000.00	41.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,641.58	15,000.00	41.0%
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	18,459,639.90	2,274,714.01	-87.7%
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			18,459,639.90	2,274,714.01	-87.7%
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			18,470,281.48	2,289,714.01	-87.6%
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	3,421,781.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,421,781.00	0.00	-100.0%
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)			(3,421,781.00)	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	7,328,761.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,402,826.06	1,269,302.06	-9.5%
5) TOTAL, REVENUES			8,731,587.06	1,269,302.06	-85.5%
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		18,470,281.48	2,289,714.01	-87.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,470,281.48	2,289,714.01	-87.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,738,694.42)	(1,020,411.95)	-89.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,421,781.00	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			(3,421,781.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,160,475.42)	(1,020,411.95)	-92.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,442,959.05	22,282,483.63	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,442,959.05	22,282,483.63	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,442,959.05	22,282,483.63	-37.1%
2) Ending Balance, June 30 (E + F1e)			22,282,483.63	21,262,071.68	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,282,483.63	21,262,071.68	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
7710	State School Facilities Projects	22,282,483.63	21,262,071.68
Total, Restricted Balance		22,282,483.63	21,262,071.68

Special Reserve Fund for Capital Outlay Projects



Student:
Alejandro

Teacher:
Liana Munoz

Title:
Together

Medium:
Drawing

School:
Mendez Fundamental

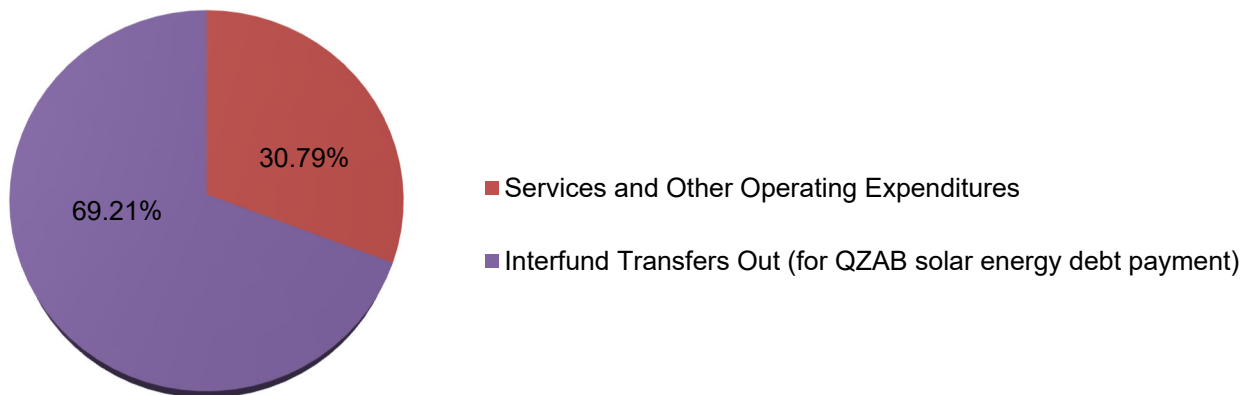
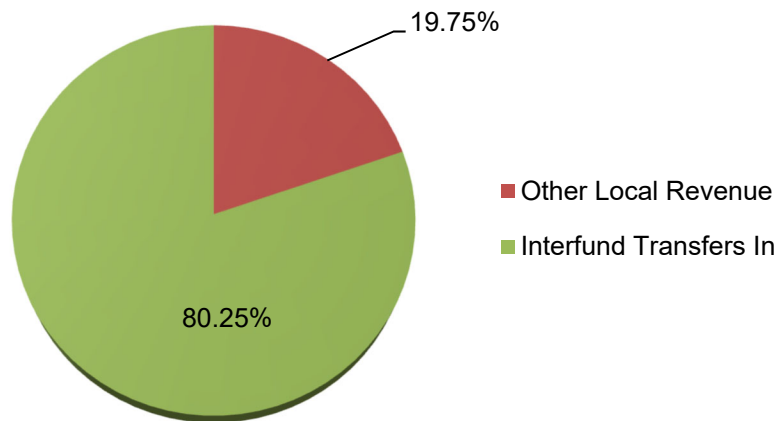
Grade:
08

Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes. The following funds are utilized for construction projects at various sites as shown in the chart below and other operating costs:

Funding Source	Funded Projects
QZAB Solar	\$1.62 million is allocated to service QZAB Solar debt;



The projected fund balance of approximately \$7.70 million is reserved for legally restricted projects (\$1.15 million), future capital outlay projects (\$4.52 million), QZAB Solar Energy debt payments (\$1.25 million), and California Solar Initiative projects (\$0.78 million).

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	736,633.17	380,510.17	-48.3%
5) TOTAL, REVENUES			736,633.17	380,510.17	-48.3%
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	44,273.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,446,471.12	720,000.00	-50.2%
6) Capital Outlay		6000-6999	1,335,193.61	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,825,938.39	720,000.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,089,305.22)	(339,489.83)	-83.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,146,168.00	1,546,401.84	-27.9%
b) Transfers Out		7600-7629	1,632,823.95	1,618,722.41	-0.9%
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			513,344.05	(72,320.57)	-114.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,575,961.17)	(411,810.40)	-73.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,694,264.29	8,118,303.12	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,694,264.29	8,118,303.12	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,694,264.29	8,118,303.12	-16.3%
2) Ending Balance, June 30 (E + F1e)			8,118,303.12	7,706,492.72	-5.1%
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	1,152,214.53	1,152,214.53	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	6,966,088.59	6,554,278.19	-5.9%
400000 Future Capital Projects	0000	9780	4,863,299.97		
400308 QZAB Solar Energy	0000	9780	1,320,669.11		
400309 California Solar Initiative	0000	9780	782,119.51		
400000 Future Capital Projects	0000	9780		4,523,810.14	
400308 QZAB Solar Energy	0000	9780		1,248,348.54	
400309 California Solar Initiative	0000	9780		782,119.51	
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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	308,040.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	428,593.17	380,510.17	-11.2%
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			736,633.17	380,510.17	-48.3%
TOTAL, REVENUES			736,633.17	380,510.17	-48.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
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%

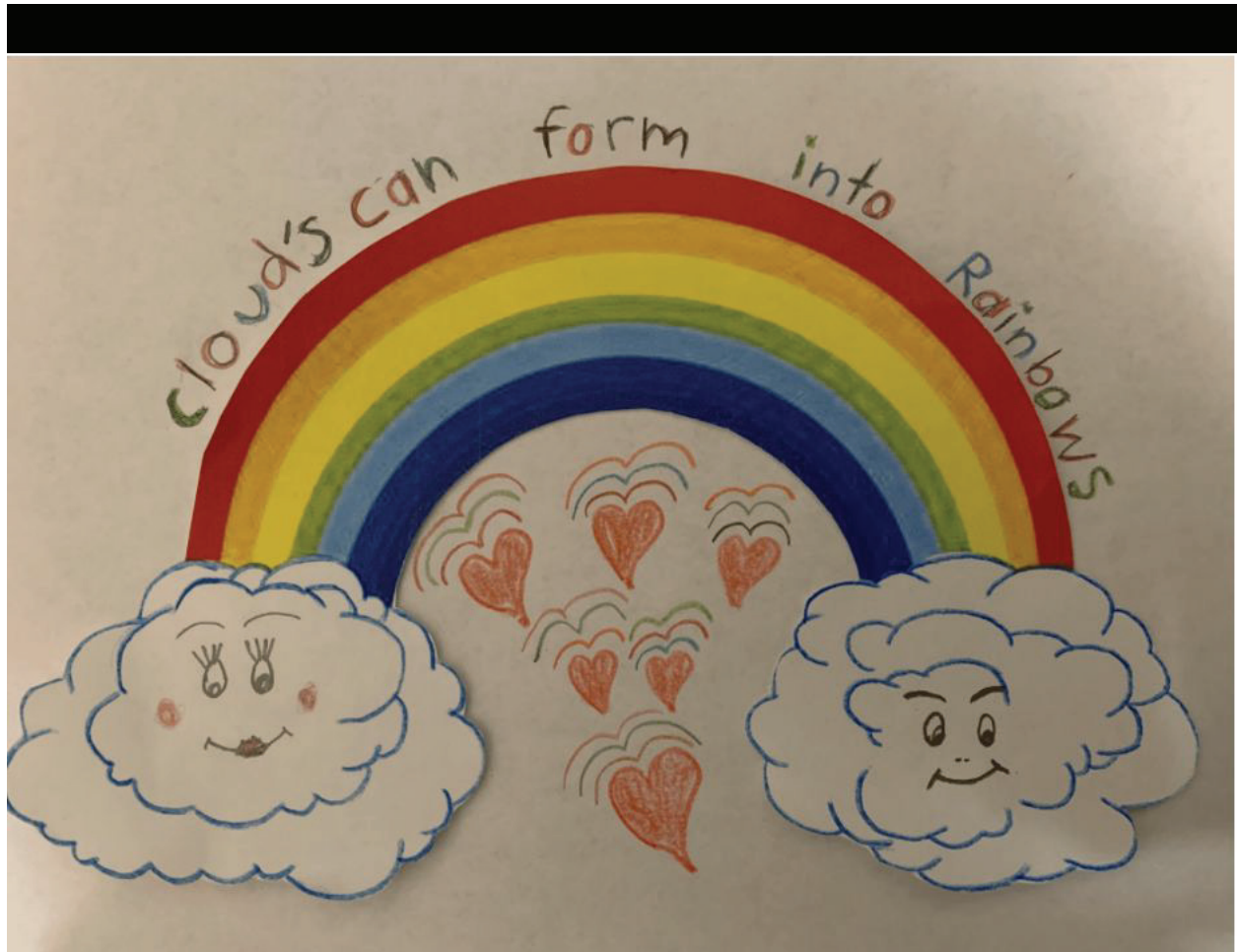
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		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	44,273.66	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			44,273.66	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	273,625.81	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	1,172,845.31	720,000.00	-38.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,446,471.12	720,000.00	-50.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,335,193.61	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,335,193.61	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,825,938.39	720,000.00	-74.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,504,960.00	1,546,401.84	2.8%
Other Authorized Interfund Transfers In		8919	641,208.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,146,168.00	1,546,401.84	-27.9%
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	1,632,823.95	1,618,722.41	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,632,823.95	1,618,722.41	-0.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			513,344.05	(72,320.57)	-114.1%

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	736,633.17	380,510.17	-48.3%
5) TOTAL, REVENUES			736,633.17	380,510.17	-48.3%
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		2,825,938.39	720,000.00	-74.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,825,938.39	720,000.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,089,305.22)	(339,489.83)	-83.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,146,168.00	1,546,401.84	-27.9%
b) Transfers Out		7600-7629	1,632,823.95	1,618,722.41	-0.9%
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			513,344.05	(72,320.57)	-114.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,575,961.17)	(411,810.40)	-73.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,694,264.29	8,118,303.12	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,694,264.29	8,118,303.12	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,694,264.29	8,118,303.12	-16.3%
2) Ending Balance, June 30 (E + F1e)			8,118,303.12	7,706,492.72	-5.1%
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	1,152,214.53	1,152,214.53	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	6,966,088.59	6,554,278.19	-5.9%
400000 Future Capital Projects	0000	9780	4,863,299.97		
400308 QZAB Solar Energy	0000	9780	1,320,669.11		
400309 California Solar Initiative e	0000	9780	782,119.51		
400000 Future Capital Projects	0000	9780		4,523,810.14	
400308 QZAB Solar Energy	0000	9780		1,248,348.54	
400309 California Solar Initiative	0000	9780		782,119.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	1,152,214.53	1,152,214.53
Total, Restricted Balance		1,152,214.53	1,152,214.53

Capital Project Fund for Blended Component Units



Student:
Jayse

Teacher:
Liana Munoz

Title:
Cloud's Can Form Into
Rainbows

Medium:
Drawing

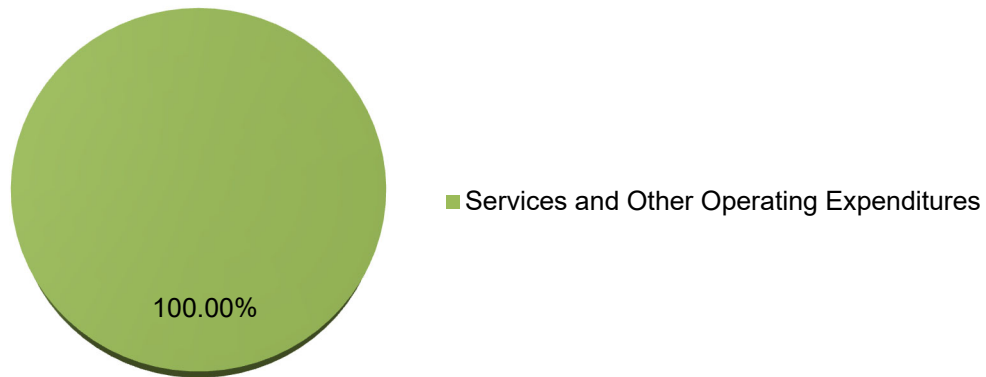
School:
Mendez Fundamental

Grade:
06

Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District. The projected expenditure of \$0.02 million is for operating costs.



The projected fund balance of \$0.65 million is reserved for legally restricted future facility projects.

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	47,810.04	24,910.04	-47.9%
5) TOTAL, REVENUES			47,810.04	24,910.04	-47.9%
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	40,600.00	20,300.00	-50.0%
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			40,600.00	20,300.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,210.04	4,610.04	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,210.04	4,610.04	-36.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,706.27	644,916.31	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,706.27	644,916.31	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,706.27	644,916.31	1.1%
2) Ending Balance, June 30 (E + F1e)			644,916.31	649,526.35	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	644,916.31	649,526.35	0.7%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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	24,910.04	24,910.04	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	22,900.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,810.04	24,910.04	-47.9%
TOTAL, REVENUES			47,810.04	24,910.04	-47.9%
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	40,600.00	20,300.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,600.00	20,300.00	-50.0%
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					
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			40,600.00	20,300.00	-50.0%
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					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	47,810.04	24,910.04	-47.9%
5) TOTAL, REVENUES			47,810.04	24,910.04	-47.9%
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		40,600.00	20,300.00	-50.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,600.00	20,300.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,210.04	4,610.04	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,210.04	4,610.04	-36.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,706.27	644,916.31	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,706.27	644,916.31	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,706.27	644,916.31	1.1%
2) Ending Balance, June 30 (E + F1e)			644,916.31	649,526.35	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	644,916.31	649,526.35	0.7%
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%

				2023-24 Estimated Actuals	2024-25 Budget
Resource	Description				
9010	Other Restricted Local			644,916.31	649,526.35
Total, Restricted Balance				644,916.31	649,526.35

Bond Interest and Redemption Fund



Student:
Johnathan

Teacher:
Irene Prestinary

Title:
Book, Tree and
Butterflies

Medium:
Drawing

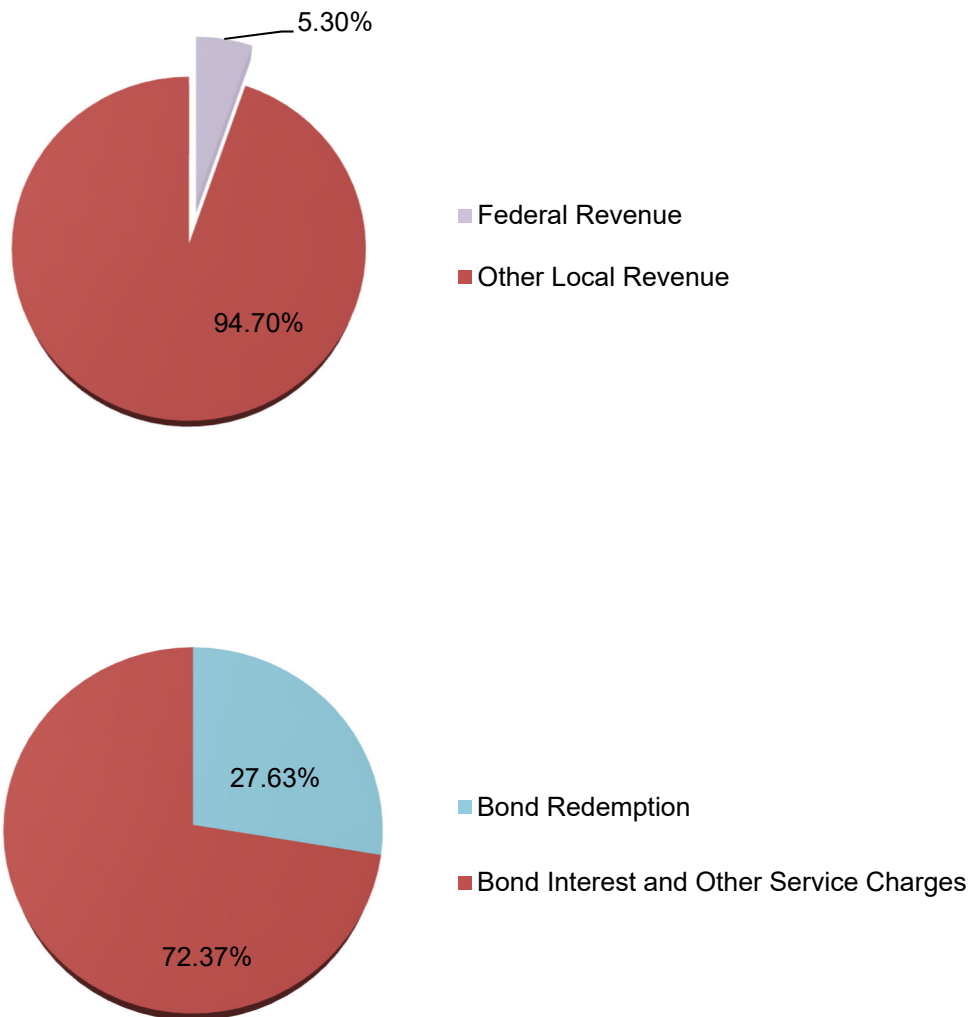
School:
Sierra Prep

Grade:
07

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditure are \$27.05 million and \$28.94 million, respectively.



The County Auditor maintains control over the District's Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,691.00	1,433,066.00	112.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,621,290.00	25,621,290.00	0.0%
5) TOTAL, REVENUES			26,296,981.00	27,054,356.00	2.9%
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	30,538,098.00	28,944,035.00	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,538,098.00	28,944,035.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,241,117.00)	(1,889,679.00)	-55.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,068.00	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			9,068.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,232,049.00)	(1,889,679.00)	-55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,001,570.00	44,769,521.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,001,570.00	44,769,521.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,001,570.00	44,769,521.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			44,769,521.00	42,879,842.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,769,521.00	42,879,842.00	-4.2%
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	675,691.00	1,433,066.00	112.1%
TOTAL, FEDERAL REVENUE			675,691.00	1,433,066.00	112.1%
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	25,094,616.00	25,094,616.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	406,633.00	406,633.00	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	120,041.00	120,041.00	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			25,621,290.00	25,621,290.00	0.0%
TOTAL, REVENUES			26,296,981.00	27,054,356.00	2.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,741,740.00	7,997,072.00	-17.9%
Bond Interest and Other Service Charges		7434	20,796,358.00	20,946,963.00	0.7%
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)			30,538,098.00	28,944,035.00	-5.2%
TOTAL, EXPENDITURES			30,538,098.00	28,944,035.00	-5.2%
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	9,068.00	0.00	-100.0%
(c) TOTAL, SOURCES			9,068.00	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)			9,068.00	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	675,691.00	1,433,066.00	112.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,621,290.00	25,621,290.00	0.0%
5) TOTAL, REVENUES			26,296,981.00	27,054,356.00	2.9%
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	30,538,098.00	28,944,035.00	-5.2%
10) TOTAL, EXPENDITURES			30,538,098.00	28,944,035.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,241,117.00)	(1,889,679.00)	-55.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,068.00	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			9,068.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,232,049.00)	(1,889,679.00)	-55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,001,570.00	44,769,521.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,001,570.00	44,769,521.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,001,570.00	44,769,521.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			44,769,521.00	42,879,842.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,769,521.00	42,879,842.00	-4.2%
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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	44,769,521.00	42,879,842.00
Total, Restricted Balance		44,769,521.00	42,879,842.00

Debt Service Fund



Title:
Rose

Medium:
Photography

Student:
Arcadia

Teacher:
Scot Hanson

School:
Saddleback

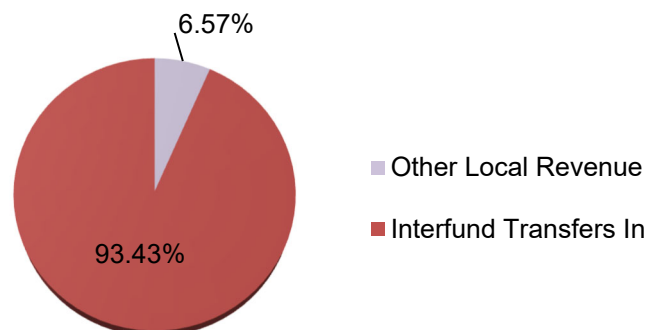
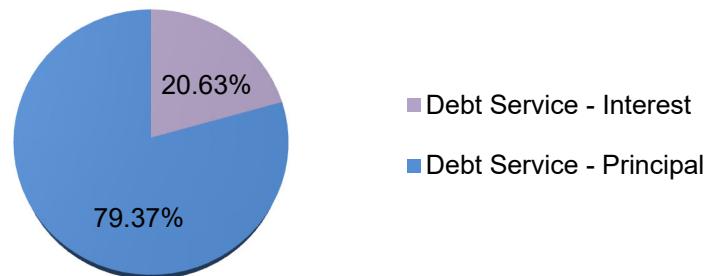
Grade:
09

Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition and construction of Esqueda and Heroes elementary schools as well as additional school facility projects 2018 refunding COP to prepay the District's outstanding 2007 COP for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, Mitchell CDC Phase III, and Advanced Learning Academy projects



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	581,894.05	526,358.59	-9.5%
5) TOTAL, REVENUES			581,894.05	526,358.59	-9.5%
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	7,861,550.29	7,910,147.81	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,861,550.29	7,910,147.81	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,279,656.24)	(7,383,789.22)	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,399,150.24	7,483,789.22	1.1%
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			7,399,150.24	7,483,789.22	1.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,494.00	100,000.00	-16.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,652.13	212,146.13	129.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,652.13	212,146.13	129.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,652.13	212,146.13	129.0%
2) Ending Balance, June 30 (E + F1e)			212,146.13	312,146.13	47.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,085.21	14,085.21	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	198,060.92	298,060.92	50.5%
Fiscal Stabilization	0000	9780	198,060.92		
Fiscal Stabilization	0000	9780		298,060.92	
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		

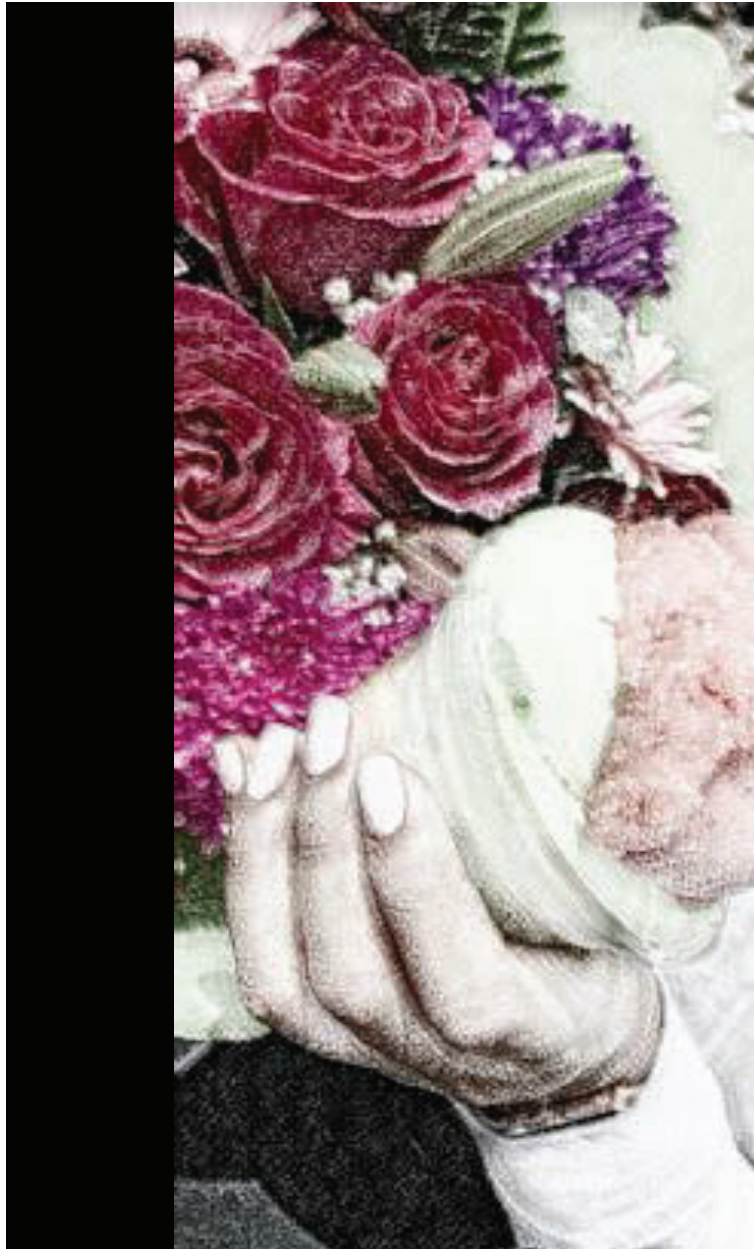
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	119,494.00	100,000.00	-16.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	462,400.05	426,358.59	-7.8%
TOTAL, OTHER LOCAL REVENUE			581,894.05	526,358.59	-9.5%
TOTAL, REVENUES			581,894.05	526,358.59	-9.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,749,566.82	1,631,481.19	-6.7%
Other Debt Service - Principal		7439	6,111,983.47	6,278,666.62	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,861,550.29	7,910,147.81	0.6%
TOTAL, EXPENDITURES			7,861,550.29	7,910,147.81	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,399,150.24	7,483,789.22	1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			7,399,150.24	7,483,789.22	1.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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%
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)			7,399,150.24	7,483,789.22	1.1%

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	581,894.05	526,358.59	-9.5%
5) TOTAL, REVENUES			581,894.05	526,358.59	-9.5%
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	7,861,550.29	7,910,147.81	0.6%
10) TOTAL, EXPENDITURES			7,861,550.29	7,910,147.81	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,279,656.24)	(7,383,789.22)	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,399,150.24	7,483,789.22	1.1%
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			7,399,150.24	7,483,789.22	1.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,494.00	100,000.00	-16.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,652.13	212,146.13	129.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,652.13	212,146.13	129.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,652.13	212,146.13	129.0%
2) Ending Balance, June 30 (E + F1e)			212,146.13	312,146.13	47.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,085.21	14,085.21	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	198,060.92	298,060.92	50.5%
Fiscal Stabilization	0000	9780	198,060.92		
Fiscal Stabilization	0000	9780		298,060.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

				2023-24 Estimated Actuals	2024-25 Budget
Resource		Description			
9010		Other Restricted Local		14,085.21	14,085.21
Total, Restricted Balance				14,085.21	14,085.21

Self-Insurance Fund



Title:
Handful of Beauty

Medium:
Photography

Student:
Daisy

Teacher:
Scot Hanson

School:
Saddleback

Grade:
12

Self-Insurance Fund (67)

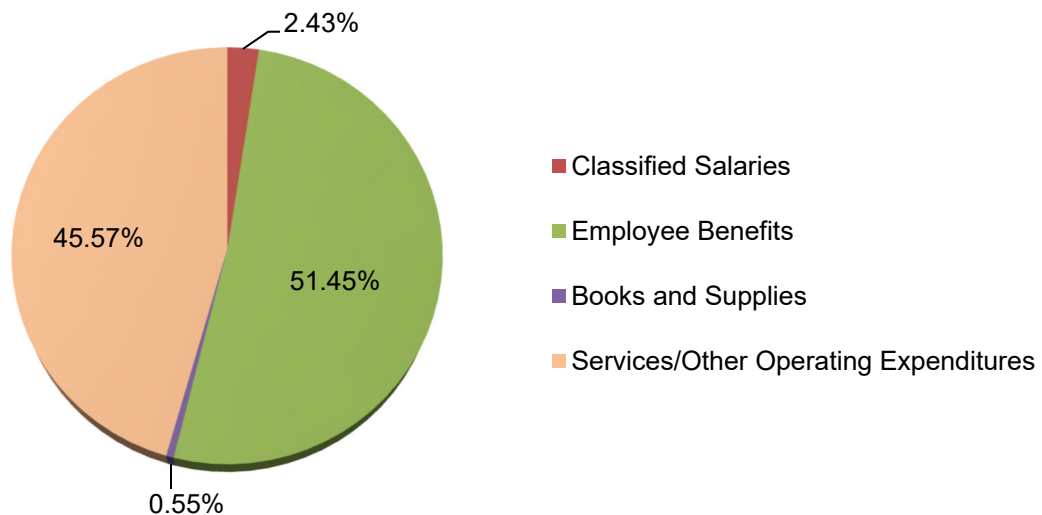


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



The Self-Insurance Fund relies on District's funds, primarily the General Fund (Fund 01) for its operational costs.

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	33,418,822.20	49,492,832.96	48.1%
5) TOTAL, REVENUES			33,418,822.20	49,492,832.96	48.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,457.00	0.00	-100.0%
2) Classified Salaries		2000-2999	1,101,870.63	1,147,633.00	4.2%
3) Employee Benefits		3000-3999	17,216,938.21	24,346,054.59	41.4%
4) Books and Supplies		4000-4999	171,903.14	260,000.00	51.2%
5) Services and Other Operating Expenses		5000-5999	11,775,539.20	21,568,150.00	83.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			30,268,708.18	47,321,837.59	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,150,114.02	2,170,995.37	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	91,087.22	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			(91,087.22)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,059,026.80	2,170,995.37	-29.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,818,107.50	10,877,134.30	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,818,107.50	10,877,134.30	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,818,107.50	10,877,134.30	39.1%
2) Ending Net Position, June 30 (E + F1e)			10,877,134.30	13,048,129.67	20.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,877,134.30	13,048,129.67	20.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

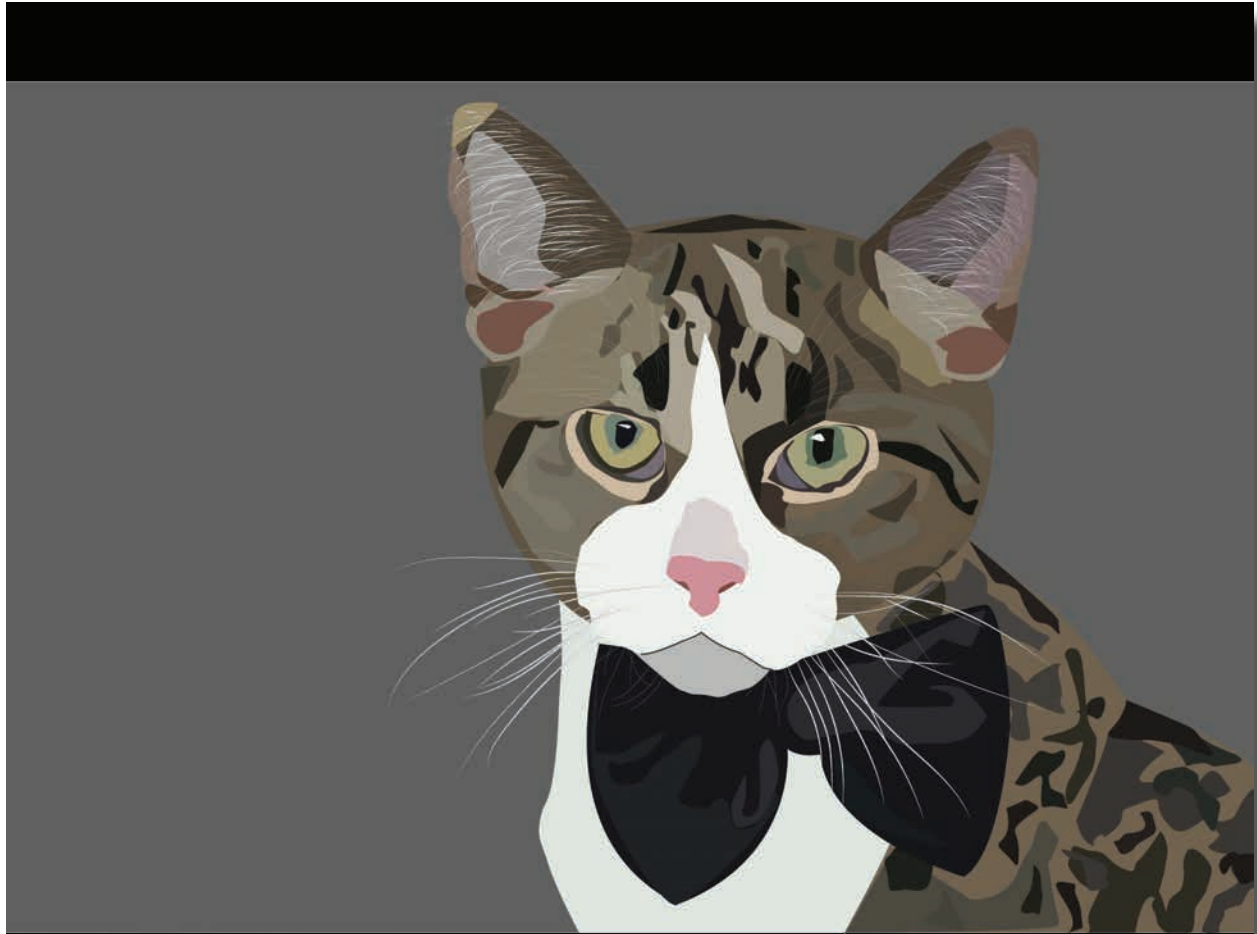
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,135,968.00	985,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	32,198,865.20	48,507,832.96	50.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	83,989.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,418,822.20	49,492,832.96	48.1%
TOTAL, REVENUES			33,418,822.20	49,492,832.96	48.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	2,457.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,457.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,825.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	525,640.90	545,132.00	3.7%
Clerical, Technical and Office Salaries		2400	573,404.41	602,501.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,101,870.63	1,147,633.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	466.89	0.00	-100.0%
PERS		3201-3202	279,689.66	310,437.00	11.0%
OASDI/Medicare/Alternative		3301-3302	79,255.28	87,792.00	10.8%
Health and Welfare Benefits		3401-3402	162,542.25	178,797.00	10.0%
Unemployment Insurance		3501-3502	530.96	572.00	7.7%
Workers' Compensation		3601-3602	16,212.85	17,443.00	7.6%
OPEB, Allocated		3701-3702	16,639,868.36	23,696,615.59	42.4%
OPEB, Active Employees		3751-3752	38,371.96	54,398.00	41.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,216,938.21	24,346,054.59	41.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,938.46	10,000.00	-81.5%
Noncapitalized Equipment		4400	117,964.68	250,000.00	111.9%
TOTAL, BOOKS AND SUPPLIES			171,903.14	260,000.00	51.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,772.99	30,000.00	178.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,612,786.53	9,250,000.00	39.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,800.00	60,000.00	54.6%
Transfers of Direct Costs - Interfund		5750	27,108.38	13,500.00	-50.2%
Professional/Consulting Services and					
Operating Expenditures		5800	5,086,071.30	12,214,650.00	140.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,775,539.20	21,568,150.00	83.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			30,268,708.18	47,321,837.59	56.3%
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					
Other Authorized Interfund Transfers Out		7619	91,087.22	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			91,087.22	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(91,087.22)	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	33,418,822.20	49,492,832.96	48.1%
5) TOTAL, REVENUES			33,418,822.20	49,492,832.96	48.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		30,268,708.18	47,321,837.59	56.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			30,268,708.18	47,321,837.59	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,150,114.02	2,170,995.37	-31.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	91,087.22	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			(91,087.22)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,059,026.80	2,170,995.37	-29.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,818,107.50	10,877,134.30	39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,818,107.50	10,877,134.30	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,818,107.50	10,877,134.30	39.1%
2) Ending Net Position, June 30 (E + F1e)			10,877,134.30	13,048,129.67	20.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,877,134.30	13,048,129.67	20.0%

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

Retiree Benefit Fund



Student:
Kara

Teacher:
Jonathan Gibson

Title:
Cat

Medium:
Drawing

School:
Saddleback

Grade:
09

Retiree Benefit Fund (71)



The Retiree Benefits Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the pre-funding of retiree health benefits.

The projected fund balance of \$38.60 million is reserved for retiree health benefits.

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	540.00	500.00	-7.4%
5) TOTAL, REVENUES			540.00	500.00	-7.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9.00	9.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9.00	9.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			531.00	491.00	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			531.00	491.00	-7.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,596,368.24	38,596,899.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,596,368.24	38,596,899.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,368.24	38,596,899.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,596,899.24	38,597,390.24	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	38,596,899.24	38,597,390.24	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	540.00	500.00	-7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			540.00	500.00	-7.4%
TOTAL, REVENUES			540.00	500.00	-7.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9.00	9.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.00	9.00	0.0%
TOTAL, EXPENSES			9.00	9.00	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%
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%
(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 + 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	540.00	500.00	-7.4%
5) TOTAL, REVENUES			540.00	500.00	-7.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9.00	9.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9.00	9.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			531.00	491.00	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			531.00	491.00	-7.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,596,368.24	38,596,899.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,596,368.24	38,596,899.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,368.24	38,596,899.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,596,899.24	38,597,390.24	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	38,596,899.24	38,597,390.24	0.0%

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

Supplemental Information



Student:
Marbella

Teacher:
Jonathan Gibson

Title:
Starry Night

Medium:
Painting

School:
Saddleback

Grade:
12

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)	35,244.45	35,244.45	40,128.04	34,282.37	34,282.37	37,332.12
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)	35,244.45	35,244.45	40,128.04	34,282.37	34,282.37	37,332.12
5. District Funded County Program ADA						
a. County Community Schools	41.10	41.10	41.10	41.10	41.10	41.10
b. Special Education-Special Day Class	33.76	33.76	33.76	33.76	33.76	33.76
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.01	3.01	3.01	3.01	3.01	3.01
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)	77.87	77.87	77.87	77.87	77.87	77.87
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,322.32	35,322.32	40,205.91	34,360.24	34,360.24	37,409.99
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	331.48	331.48	331.48	352.80	352.80	352.80
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)	331.48	331.48	331.48	352.80	352.80	352.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	331.48	331.48	331.48	352.80	352.80	352.80

Budget, July 1
2023-24 Estimated Actuals
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	367,022,507.86	301	206,057.52	303	366,816,450.34	305	4,999,514.00		307	361,816,936.34	309
2000 - Classified Salaries	145,150,218.84	311	387,057.62	313	144,763,161.22	315	6,694,606.89		317	138,068,554.33	319
3000 - Employee Benefits	245,622,696.57	321	231,116.01	323	245,391,580.56	325	4,810,871.74		327	240,580,708.82	329
4000 - Books, Supplies Equip Replace. (6500)	47,876,940.56	331	833,334.93	333	47,043,605.63	335	2,257,240.09		337	44,786,365.54	339
5000 - Services . . . & 7300 - Indirect Costs	103,998,426.71	341	1,699,853.31	343	102,298,573.40	345	17,376,383.39		347	84,922,190.01	349
TOTAL					906,313,371.15	365			TOTAL	870,174,755.04	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	271,976,868.99	375
2. Salaries of Instructional Aides Per EC 41011.	2100	45,069,788.74	380
3. STRS.	3101 & 3102	72,974,586.48	382
4. PERS.	3201 & 3202	13,618,914.23	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,118,429.53	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	44,709,963.13	385
7. Unemployment Insurance.	3501 & 3502	161,715.27	390
8. Workers' Compensation Insurance.	3601 & 3602	4,784,852.36	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	9,790,828.77	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		471,205,947.50	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		244,754.12	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		9,043,361.22	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		461,917,832.16	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.		53.08%	
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)		
.....		53.08%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
.....		1.92%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
.....		870,174,755.04
5. Deficiency Amount (Part III, Line 3 times Line 4)		
.....		16,707,355.30
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	362,689,191.05	301	0.00	303	362,689,191.05	305	5,208,083.86		307	357,481,107.19	309
2000 - Classified Salaries	150,594,412.79	311	462,810.31	313	150,131,602.48	315	7,722,791.50		317	142,408,810.98	319
3000 - Employee Benefits	264,911,816.85	321	202,656.88	323	264,709,159.97	325	5,603,767.33		327	259,105,392.64	329
4000 - Books, Supplies Equip Replace. (6500)	36,047,264.82	331	2,879,695.09	333	33,167,569.73	335	4,977,705.10		337	28,189,864.63	339
5000 - Services. . . & 7300 - Indirect Costs	118,806,780.11	341	665,566.41	343	118,141,213.70	345	20,547,952.14		347	97,593,261.56	349
TOTAL					928,838,736.93	365	TOTAL			884,778,437.00	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	269,419,662.91 375
2. Salaries of Instructional Aides Per EC 41011.	2100	48,225,161.70 380
3. STRS.	3101 & 3102	75,750,918.29 382
4. PERS.	3201 & 3202	14,219,599.85 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,329,568.93 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	47,744,919.93 385
7. Unemployment Insurance.	3501 & 3502	184,990.76 390
8. Workers' Compensation Insurance.	3601 & 3602	4,943,503.47 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	14,017,357.60
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	482,835,683.44	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).	11,599,891.69	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	471,235,791.75	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.	53.26%	
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)	53.26%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.74%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	884,778,437.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	15,395,144.80	

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

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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 27,377,586.27
2. Contracted general administrative positions not paid through pay roll
 - 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 pay roll (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) 736,521,931.01

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) 3.72%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 40,483,395.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 8,945,735.15

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	91,300.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	368,805.83
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)	3,099,389.08
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)	29.76
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)	52,988,655.29
9. Carry-Forward Adjustment (Part IV, Line F)	2,860,193.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	55,848,848.54
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	532,053,748.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	123,647,679.87
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	77,034,569.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,073,332.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	357,148.29
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,561,761.96
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)	1,045,530.26
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)	0.00
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)	80,217,521.59
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)	770.24
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)	2,656,676.08
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	18,814,183.76
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,860,983.38
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)	878,323,906.02
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)	6.03%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.36%

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)	52,988,655.29
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,043,977.98
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 (5.94%) times Part III, Line B19); zero if negative	2,860,193.25
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.94%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,860,193.25
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,860,193.25

Approved
indirect cost
rate: 5.94%

Highest rate
used in any
program: 5.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	31,382,885.08	1,864,143.37	5.94%
01	3010	13,268,360.18	787,790.45	5.94%
01	3060	344,437.03	20,470.82	5.94%
01	3110	6,253.68	371.47	5.94%
01	3182	331,575.42	19,695.58	5.94%
01	3225	3,488,046.27	174,402.31	5.00%
01	3227	932,292.36	45,100.50	4.84%
01	3310	9,866,416.21	586,065.12	5.94%
01	3311	37,340.46	2,218.02	5.94%
01	3312	24,775.10	1,471.64	5.94%
01	3315	299,185.36	17,771.61	5.94%
01	3327	196,139.33	11,650.68	5.94%
01	3345	5,748.84	341.48	5.94%
01	3385	277,331.78	16,473.50	5.94%
01	3395	14,236.78	845.66	5.94%
01	3410	497,221.62	29,534.97	5.94%
01	3550	398,360.00	19,918.00	5.00%
01	4035	1,589,112.50	94,393.28	5.94%
01	4124	638,390.08	31,919.50	5.00%
01	4127	364,202.59	21,633.63	5.94%
01	4201	243,602.97	14,470.02	5.94%
01	4203	2,704,343.29	160,637.99	5.94%
01	4510	4,794.22	284.78	5.94%
01	5630	126,261.58	7,499.94	5.94%
01	5632	25,516.65	1,515.69	5.94%
01	5634	88,457.15	5,249.00	5.93%
01	5810	770,506.59	33,040.49	4.29%
01	6010	8,364,942.77	418,247.14	5.00%
01	6053	1,210,140.48	71,882.34	5.94%
01	6211	147,360.86	8,753.24	5.94%
01	6266	2,217,217.20	131,702.70	5.94%
01	6318	11,420.01	678.34	5.94%
01	6332	2,043,844.76	121,404.38	5.94%
01	6385	75,514.44	4,485.56	5.94%
01	6387	1,609,980.49	95,632.83	5.94%
01	6510	607,872.92	36,107.65	5.94%
01	6515	7,924.30	470.70	5.94%
01	6520	389,541.44	23,138.76	5.94%

Budget, July 1
2023-24 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

30 66670 0000000
Form ICR
F8BRDW5D9P(2024-25)

01	6546	3,850,532.74	228,721.65	5.94%
01	6762	3,378,309.06	200,671.56	5.94%
01	7085	110,545.73	6,566.42	5.94%
01	7220	328,334.14	19,503.03	5.94%
01	7311	624.91	37.11	5.94%
01	7339	42,423.64	2,519.96	5.94%
01	7370	542,081.36	32,199.64	5.94%
01	7412	494,065.23	29,347.49	5.94%
01	7413	284,529.92	16,898.88	5.94%
01	7435	18,582,681.60	1,103,811.28	5.94%
01	7810	1,124,508.90	62,086.00	5.52%
01	8150	23,590,172.17	1,401,256.23	5.94%
01	9010	9,594,598.04	228,067.35	2.38%
09	2600	233,984.77	13,698.23	5.85%
09	3010	59,627.36	3,541.87	5.94%
09	3213	62,047.82	3,685.64	5.94%
09	6010	69,334.94	3,466.74	5.00%
09	6387	155,076.46	9,211.54	5.94%
09	6762	50,604.70	3,005.92	5.94%
09	7413	17,558.69	1,042.99	5.94%
09	7435	33,165.02	1,970.01	5.94%
09	7810	3,716.48	220.52	5.93%
09	9010	203,222.81	8,036.38	3.95%
12	6052	18,878.61	1,121.39	5.94%
12	6105	17,226,405.25	1,023,248.47	5.94%
12	6127	148,075.00	8,795.66	5.94%
12	6128	901,202.90	53,531.45	5.94%
13	5310	24,505,321.38	1,239,969.26	5.06%
13	5320	2,822,945.00	142,840.00	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		6,786,651.36	6,786,651.36
2. State Lottery Revenue	8560	6,758,104.87		3,075,724.84	9,833,829.71
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)		6,758,104.87	0.00	9,862,376.20	16,620,481.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,806,430.87		0.00	4,806,430.87
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,951,674.00		0.00	1,951,674.00
4. Books and Supplies	4000-4999	0.00		2,179,562.02	2,179,562.02
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			2,021,551.89	2,021,551.89
6. Capital Outlay	6000-6999	0.00		0.00	0.00
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)		6,758,104.87	0.00	4,201,113.91	10,959,218.78
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z Unbalanced	0.00	0.00	5,804,345.79	5,804,345.79
D. COMMENTS:					
It includes printing of assessments and materials DIBELS, Fairview Learning LLC DHH Taft ES, and digital licenses (Lexia and Ren Learning and DHH Learning A-Z); Annual license for Notable (Kami) K12 educator & student annotation tool & Mystery Science (TK-5), license for Discovery Education					

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	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	585,498,126.02	-0.51%	582,492,096.02	0.89%	587,684,405.02
2. Federal Revenues	8100-8299	40,174,611.00	-12.58%	35,120,296.32	0.00%	35,120,296.32
3. Other State Revenues	8300-8599	159,776,387.76	-1.74%	156,998,223.22	-0.37%	156,413,406.58
4. Other Local Revenues	8600-8799	33,421,694.73	-8.74%	30,500,165.24	0.00%	30,500,165.24
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		818,870,819.51	-1.68%	805,110,780.80	0.57%	809,718,273.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				362,689,191.05		336,390,932.48
b. Step & Column Adjustment				2,720,168.93		2,525,331.62
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(29,018,427.50)		(36,295,820.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	362,689,191.05	-7.25%	336,390,932.48	-10.04%	302,620,443.32
2. Classified Salaries						
a. Base Salaries				150,594,412.79		150,613,984.95
b. Step & Column Adjustment				376,486.03		376,534.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(356,913.87)		(599,973.39)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	150,594,412.79	0.01%	150,613,984.95	-0.15%	150,390,546.52
3. Employee Benefits	3000-3999	264,911,816.85	0.55%	266,378,121.34	-0.12%	266,050,379.89
4. Books and Supplies	4000-4999	35,979,264.82	-25.02%	26,978,394.92	-13.31%	23,387,969.59
5. Services and Other Operating Expenditures	5000-5999	121,978,216.34	-34.15%	80,328,110.46	-24.37%	60,755,775.27
6. Capital Outlay	6000-6999	23,854,864.69	-74.53%	6,076,934.58	-37.51%	3,797,316.13
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,021,447.00	0.00%	4,021,447.00	0.00%	4,021,447.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,171,436.23)	0.00%	(3,171,436.23)	0.00%	(3,171,436.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,816,564.84	-1.10%	5,752,708.54	2.24%	5,881,607.69
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		966,674,342.15	-9.65%	873,369,198.04	-6.83%	813,734,049.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(147,803,522.64)		(68,258,417.24)		(4,015,776.02)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		361,691,489.60		213,887,966.96		145,629,549.72
2. Ending Fund Balance (Sum lines C and D1)		213,887,966.96		145,629,549.72		141,613,773.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	127,167,735.86		106,069,497.27		117,889,176.77
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	66,196,744.26		20,902,668.48		6,259,915.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,333,486.84		17,467,383.97		16,274,680.99
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		213,887,966.96		145,629,549.72		141,613,773.70
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,333,486.84		17,467,383.97		16,274,680.99
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		19,333,486.84		17,467,383.97		16,274,680.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		34,282.37		33,119.08		31,694.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		966,674,342.15		873,369,198.04		813,734,049.18
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		966,674,342.15		873,369,198.04		813,734,049.18
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		19,333,486.84		17,467,383.96		16,274,680.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		19,333,486.84		17,467,383.96		16,274,680.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	585,498,126.02	-0.51%	582,492,096.02	0.89%	587,684,405.02
2. Federal Revenues	8100-8299	88,000.00	0.00%	88,000.00	0.00%	88,000.00
3. Other State Revenues	8300-8599	15,994,830.48	-1.23%	15,797,528.48	-1.65%	15,537,389.48
4. Other Local Revenues	8600-8799	22,333,779.63	0.00%	22,333,779.63	0.00%	22,333,779.63
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(151,995,835.72)	0.03%	(152,047,304.03)	2.56%	(155,937,027.60)
6. Total (Sum lines A1 thru A5c)		471,918,900.41	-0.69%	468,664,100.10	0.22%	469,706,546.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				248,468,464.16		234,559,927.64
b. Step & Column Adjustment				1,863,513.48		1,761,599.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(15,772,050.00)		(15,772,050.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	248,468,464.16	-5.60%	234,559,927.64	-5.97%	220,549,476.72
2. Classified Salaries						
a. Base Salaries				82,285,675.05		82,491,389.24
b. Step & Column Adjustment				205,714.19		206,228.47
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	82,285,675.05	0.25%	82,491,389.24	0.25%	82,697,617.71
3. Employee Benefits	3000-3999	146,502,802.25	0.26%	146,878,081.46	0.32%	147,344,173.15
4. Books and Supplies	4000-4999	14,376,808.44	-36.92%	9,068,344.72	1.43%	9,198,344.72
5. Services and Other Operating Expenditures	5000-5999	78,960,568.48	-42.82%	45,149,973.52	-39.87%	27,149,973.52
6. Capital Outlay	6000-6999	3,755,091.87	-58.75%	1,549,059.84	0.00%	1,549,059.84
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,270,947.00	0.00%	1,270,947.00	0.00%	1,270,947.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,613,875.83)	-6.18%	(10,896,153.21)	-7.31%	(10,099,198.30)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,816,564.84	-1.10%	5,752,708.54	2.24%	5,881,607.69
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		569,823,046.26	-9.48%	515,824,278.75	-5.87%	485,542,002.05
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(97,904,145.85)		(47,160,178.65)		(15,835,455.52)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		184,624,376.95		86,720,231.10		39,560,052.45
2. Ending Fund Balance (Sum lines C and D1)		86,720,231.10		39,560,052.45		23,724,596.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	66,196,744.26		20,902,668.48		6,259,915.94
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,333,486.84		17,467,383.97		16,274,680.99
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		86,720,231.10		39,560,052.45		23,724,596.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,333,486.84		17,467,383.97		16,274,680.99
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		19,333,486.84		17,467,383.97		16,274,680.99
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district projects a reduction of 150 certificated FTEs in 2025-26 and an additional 150 FTEs in 2025-26.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	40,086,611.00	-12.61%	35,032,296.32	0.00%	35,032,296.32
3. Other State Revenues	8300-8599	143,781,557.28	-1.79%	141,200,694.74	-0.23%	140,876,017.10
4. Other Local Revenues	8600-8799	11,087,915.10	-26.35%	8,166,385.61	0.00%	8,166,385.61
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	151,995,835.72	0.03%	152,047,304.03	2.56%	155,937,027.60
6. Total (Sum lines A1 thru A5c)		346,951,919.10	-3.03%	336,446,680.70	1.06%	340,011,726.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				114,220,726.89		101,831,004.84
b. Step & Column Adjustment				856,655.45		763,732.54
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,246,377.50)		(20,523,770.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,220,726.89	-10.85%	101,831,004.84	-19.40%	82,070,966.60
2. Classified Salaries						
a. Base Salaries				68,308,737.74		68,122,595.71
b. Step & Column Adjustment				170,771.84		170,306.49
c. Cost-of-Living Adjustment						
d. Other Adjustments				(356,913.87)		(599,973.39)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	68,308,737.74	-0.27%	68,122,595.71	-0.63%	67,692,928.81
3. Employee Benefits	3000-3999	118,409,014.60	0.92%	119,500,039.88	-0.66%	118,706,206.74
4. Books and Supplies	4000-4999	21,602,456.38	-17.09%	17,910,050.20	-20.77%	14,189,624.87
5. Services and Other Operating Expenditures	5000-5999	43,017,647.86	-18.22%	35,178,136.94	-4.47%	33,605,801.75
6. Capital Outlay	6000-6999	20,099,772.82	-77.47%	4,527,874.74	-50.35%	2,248,256.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,750,500.00	0.00%	2,750,500.00	0.00%	2,750,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,442,439.60	-8.50%	7,724,716.98	-10.32%	6,927,762.07
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		396,851,295.89	-9.90%	357,544,919.29	-8.21%	328,192,047.13
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(49,899,376.79)		(21,098,238.59)		11,819,679.50

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		177,067,112.65		127,167,735.86		106,069,497.27
2. Ending Fund Balance (Sum lines C and D1)		127,167,735.86		106,069,497.27		117,889,176.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	127,167,735.86		106,069,497.27		117,889,176.77
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		127,167,735.86		106,069,497.27		117,889,176.77
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The Learning Recovery Emergency BG remaining funds of \$14.1M are projected to be exhausted in 2025-26, resulting in unfunded existing positions of \$16.6M. The other adjustments include expiring grants, i.e. California Newcomer Education & Well-Being (CalNew), Dual Language Immersion Grant, and Learning Communities for School Success Program (LCSSP), Cohort 6, totaling to \$2.3M. \$30.7M in unfunded positions for the Learning Recovery Emergency BG are not included in the 2026-27 budget as well as other expiring grants, i.e. Arts and Music Block Grant, A-G Access/Success Learning Loss grants, Educator Effectiveness Block Grant, Universal Pre-K, and Blue Meridian Cohort Grant, totaling to \$1.2M.						

Cash Flow Projections: 2023-2024																
	Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Actuals December	Actuals January	Actuals February	Actuals March	Projection April	Projection May	Projection June	Projection Actuals	Total
A. BEGINNING CASH			468,801,923	442,141,572	400,439,089	416,260,086	392,342,147	379,184,619	458,203,781	408,706,878	389,196,149	368,383,542	403,916,139	385,111,501		
B. RECEIPTS																
LCFF																
8010-8099		610,693,525	24,864,095	15,726,323	61,791,571	30,531,045	54,204,056	102,363,235	39,372,293	39,714,929	47,519,500	83,061,377	50,582,531	60,962,569	-	610,693,525
8010-8019	Principal Apportionment	417,463,141	17,211,251	17,211,251	60,009,667	30,980,253	30,980,253	60,009,666	30,980,253	26,741,754	41,976,430	37,571,683	37,571,683	26,219,998	-	417,463,141
8020-8079	Property Taxes	219,494,924	7,174,528	37,616,824	4,446,257	1,338,684	25,071,695	44,141,461	10,719,932	14,761,067	9,247,012	45,496,693	14,527,153	42,853,617	-	219,494,924
8080-8099	Miscellaneous Funds	(26,284,540)	478,316	(1,801,752)	(2,664,353)	(1,787,892)	(1,787,892)	(1,787,892)	(1,787,892)	(3,702,942)	(3,702,942)	(6,999)	(1,516,309)	(8,111,045)	-	(26,284,540)
8100-8299	Federal Revenue	56,846,203	-	-	20,262,918	-	558,015	-	2,037,660	3,403,531	356,190	2,250,479	1,040,946	26,336,475	-	56,846,203
8300-8599	Other State Revenue	172,722,403	4,694,671	4,714,671	14,041,626	1,094,251	10,359,313	10,877,191	22,817,870	13,244,973	12,305,110	15,948,803	5,035,860	57,590,064	-	172,722,403
8600-8799	Other Local Revenue	46,146,730	56,905	1,488,329	6,278,679	4,787,460	971,088	2,726,835	7,783,670	2,376,330	6,236,790	3,824,747	1,038,570	8,567,328	-	46,146,730
8800-8999	Interfund Transfers/Contributions	234,171	-	-	-	91,087	-	-	21,269	143,084	-	-	-	-	-	255,440
ALL OTHER FINANCING SOURCES																
TOTAL RECEIPTS		886,643,032	29,615,671	21,939,324	102,374,794	36,493,842	66,091,472	115,967,261	72,032,762	58,882,847	66,417,580	105,085,406	57,697,907	154,066,436	-	886,643,301
C. DISBURSEMENTS																
1000-1999	Certificated Salaries	387,022,508	5,119,015	28,925,961	30,173,662	30,426,211	31,077,087	982,375	59,401,894	31,171,820	31,468,428	31,782,349	32,104,130	54,389,577	-	387,022,508
2000-2999	Classified Salaries	145,150,219	43,054	6,890,072	10,390,385	12,110,012	12,312,783	11,900,426	12,091,539	11,552,494	12,587,669	13,143,876	12,771,613	29,356,297	-	145,150,219
3000-3999	Employee Benefits	246,622,697	3,534,694	10,526,460	15,413,512	15,732,429	21,143,797	12,102,175	20,654,345	19,935,298	18,561,120	17,847,175	17,481,736	72,890,955	-	246,622,697
4000-4999	Books and Supplies	44,506,505	158,600	3,691,912	2,315,859	2,787,174	5,528,804	1,493,766	2,067,086	7,942,348	8,222,254	1,822,417	3,239,287	11,136,979	-	44,506,505
5000-5999	Services	106,826,894	3,892,505	9,085,495	4,944,605	9,232,486	6,303,771	9,137,095	14,481,338	9,565,221	10,013,440	4,374,263	7,775,133	18,260,532	-	106,826,894
6000-6999	Capital Outlay	27,117,840	(223,016)	192,233	509,358	1,084,286	1,129,791	446,011	44,601,141	576,409	2,753,583	330,677	1,492,216	14,553,076	-	27,117,840
7000																

Cash Flow Projections: 2024-2025

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH			341,771,751	362,347,401	329,427,071	307,303,715	249,195,576	238,537,350	300,415,599	222,646,676	210,277,304	196,246,871	222,612,500	200,643,833		
B. RECEIPTS																
LCFF																
Federal Revenue	8010-8099	585,498,126	25,071,630	19,282,813	39,751,643	31,435,882	56,076,025	92,088,149	42,415,335	35,633,050	42,802,193	78,357,039	48,667,910	73,815,858	-	585,498,126
Other State Revenue	8100-8299	40,174,611	31,724	3,921,862	289,549	1,346,550	2,077,483	1,077,889	5,577,063	1,051,084	8,132,186	1,590,469	735,662	14,343,089	-	40,174,611
Other Local Revenue	8300-8599	159,776,388	2,402,431	3,887,264	8,389,520	6,525,649	7,503,275	11,436,597	4,775,705	15,627,807	8,638,408	14,753,397	4,658,408	71,185,521	-	159,776,388
Interfund Transfers/Contributions	8600-8799	33,421,695	364,846	4,026,257	1,393,839	4,079,918	5,450,311	2,746,922	1,462,159	2,261,622	1,106,227	2,770,067	752,183	7,005,344	-	33,421,695
All Other Financing Sources	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		818,870,820	27,870,632	31,118,196	49,824,551	43,387,999	71,107,694	107,349,557	54,230,262	54,573,563	60,775,421	97,470,971	54,814,164	166,349,811	-	818,870,820
C. DISBURSEMENTS																
Classified Salaries	1000-1999	362,689,191	4,516,681	30,390,232	31,266,313	32,053,809	32,938,016	830,385	63,991,655	31,982,119	32,634,915	31,407,105	31,725,087	38,932,875	-	362,689,191
Employee Benefits	2000-2999	150,594,413	(1,236,123)	7,680,894	11,188,233	13,063,523	13,373,996	13,168,163	26,162,863	487,869	15,424,465	13,636,867	13,250,642	24,403,120	-	150,594,413
Books and Supplies	3000-3999	264,971,817	3,440,966	13,031,990	18,236,967	18,000,831	18,967,934	12,353,441	28,296,343	16,494,607	19,600,517	19,248,741	18,854,603	77,584,177	-	264,971,817
Services	4000-4999	35,979,265	137,534	2,248,222	2,464,154	6,454,053	3,357,821	4,081,006	2,866,566	2,382,809	1,401,142	1,473,250	2,618,663	6,494,045	-	35,979,265
Capital Outlay	5000-5999	121,978,216	466,274	7,622,004	8,354,064	21,880,767	11,383,806	13,835,576	9,718,336	8,078,287	4,750,202	4,994,667	8,877,885	22,016,348	-	121,978,216
Other Outgo	6000-6999	23,854,865	(42,173)	828,529	396,898	9,136,733	484,938	1,151,446	920,632	5,369,516	826,316	290,888	1,312,664	3,175,479	-	23,854,865
Interfund Transfers Out	7000-7499	850,911	11,822	11,822	21,279	103,421	56,677	51,290	52,790	39,760	166,297	53,824	136,329	144,800	-	850,911
Other Adjustments	7600-7699	5,816,565	-	2,224,835	-	-	1,202,932	-	-	2,107,968	-	-	6,957	273,872	-	5,816,565
TOTAL DISBURSEMENTS		966,674,342	7,294,981	64,038,526	71,947,906	101,496,138	81,765,920	45,471,308	131,999,185	66,942,935	74,803,854	71,105,341	76,782,831	173,025,416	-	966,674,342
D. Balance Sheet Items																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	(2,822,311)														(2,822,311)
Accounts Receivable	9200-9299	9,059,279	-													9,059,279
Due From Other Funds	9310	10,000,000														10,000,000
Stores	9320-9321	1,315,255														1,315,255
Receiving Accrual	9329	47,974														47,974
Prepaid Expenditures	9330	6,250														6,250
Other Current Assets	9340	-														-
Mid Month Payroll	9360	3,230,630														3,230,630
Deferred Outflows of Resources	9380	494,814														494,814
SUBTOTAL		21,331,891	-	-	-	-	-	-	-	-	-	-	-	-	-	21,331,891
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(903,987)														(903,987)
Due to Other Funds	9610	-														-
Current Loans	9640	-														-
Unearned Revenues	9650	-														-
Deferred Inflows of Resources	9690	(486,896)														(486,896)
Other Restatements	9795	-														-
SUBTOTAL		(1,390,883)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,390,883)
TOTAL BALANCE SHEET ITEMS																
E. NET INCREASE/DECREASE (B-C+D)			20,575,650	(32,920,330)	(22,123,356)	(58,106,139)	(10,658,229)	61,878,249	(77,768,923)	(12,369,372)	(14,030,433)	26,365,629	(21,968,667)	(6,675,605)		
F. ENDING CASH (A+E)			362,347,401	329,427,071	307,303,715	249,195,576	238,537,350	300,415,599	222,646,676	210,277,304	196,246,871	222,612,500	200,643,833	193,968,228		

Cash Flow Projections: 2025-2026

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH			193,988,228	214,786,724	186,740,478	169,973,361	129,070,916	124,657,150	192,283,681	122,533,280	118,898,601	108,171,731	138,027,836	122,408,447		
B. RECEIPTS																
LCFF	8010-8099	582,492,096	24,921,328	19,132,511	39,481,100	31,165,339	55,806,083	91,817,606	42,144,792	35,382,507	42,831,650	78,086,496	48,397,368	73,545,315	-	582,492,096
Federal Revenue	8100-8299	35,120,296	27,733	3,428,458	253,121	1,177,142	1,816,118	942,281	4,875,420	918,848	7,109,086	1,390,374	643,110	12,538,604	-	35,120,296
Other State Revenue	8300-8599	156,998,223	2,360,658	3,819,673	8,243,644	6,412,182	7,372,809	11,237,739	4,692,666	15,356,073	8,480,743	14,496,867	4,577,409	69,947,759	-	156,998,223
Other Local Revenue	8600-8799	30,500,165	332,954	3,674,305	1,271,998	3,723,275	4,973,876	2,506,802	1,334,346	2,063,925	1,011,352	2,527,924	686,431	6,392,977	-	30,500,165
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		805,110,761	27,642,673	30,054,947	49,249,863	42,477,939	69,968,866	105,504,429	53,047,224	53,701,354	59,232,832	96,501,661	54,304,317	162,424,656	-	805,110,761
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	336,390,932	4,189,181	28,186,664	29,017,771	29,729,617	30,549,710	770,175	59,351,679	29,863,125	30,268,587	29,129,605	29,424,730	36,109,888	-	336,390,932
Classified Salaries	2000-2999	150,613,985	(1,236,284)	7,681,892	11,189,687	13,065,221	13,375,634	13,169,875	26,156,262	487,933	15,426,470	13,638,639	13,252,364	24,406,291	-	150,613,985
Employee Benefits	3000-3999	266,378,121	3,460,012	13,104,123	18,337,909	18,904,895	19,072,923	12,421,818	28,452,965	16,585,905	19,709,007	19,355,284	18,958,965	78,014,315	-	266,378,121
Books and Supplies	4000-4999	26,978,395	103,128	1,685,788	1,847,701	4,839,454	2,517,800	3,060,068	2,149,442	1,786,706	1,050,621	1,104,690	1,963,556	4,869,441	-	26,978,395
Services	5000-5999	80,328,110	307,062	5,019,430	5,501,525	14,409,464	7,496,745	9,111,346	6,399,959	5,319,913	3,128,220	3,289,212	5,846,484	14,498,750	-	80,328,110
Capital Outlay	6000-6999	6,076,935	(10,743)	211,065	101,108	2,328,312	123,636	293,327	234,527	1,367,863	210,501	74,103	334,396	808,941	-	6,076,935
Other Outgo	7000-7499	850,911	11,822	11,822	21,279	103,421	56,677	51,290	52,790	39,760	166,297	53,824	136,329	144,800	-	850,911
Interfund Transfers Out	7600-7699	5,752,709	-	2,200,410	-	-	1,189,726	-	-	2,084,826	-	-	6,881	270,866	-	5,752,709
Other Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		873,369,198	6,824,177	58,101,193	68,016,980	83,380,383	74,382,653	38,877,898	122,797,625	57,336,032	69,959,703	66,645,555	69,923,706	159,123,292	-	873,369,198
D. Balance Sheet Items																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	(2,822,311)														(2,822,311)
Accounts Receivable	9200-9299	9,059,279	-													9,059,279
Due From Other Funds	9310	10,000,000	-													10,000,000
Stores	9320-9321	1,315,255	-													1,315,255
Receiving Accrual	9329	47,974	-													47,974
Prepaid Expenditures	9330	6,250	-													6,250
Other Current Assets	9340	-	-													-
Mid Month Payroll	9360	3,230,630	-													3,230,630
Deferred Outflows of Resources	9380	494,814	-													494,814
SUBTOTAL		21,331,891	-	-	-	-	-	-	-	-	-	-	-	-	-	20,837,077
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(903,987)														(903,987)
Due to Other Funds	9610	-														-
Current Loans	9640	-														-
Unearned Revenues	9650	-														-
Deferred Inflows of Resources	9690	(486,896)														(486,896)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,390,883)
SUBTOTAL		(1,390,883)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,390,883)
TOTAL BALANCE SHEET ITEMS																22,227,960
E. NET INCREASE/DECREASE (B-C+D)			20,818,496	(28,046,246)	(16,767,117)	(40,902,445)	(4,413,767)	67,626,531	(69,750,401)	(3,634,679)	(10,726,871)	29,856,105	(15,619,389)	3,301,364		
F. ENDING CASH (A+E)			214,786,724	186,740,478	169,973,361	129,070,916	124,657,150	192,283,681	122,533,280	118,898,601	108,171,731	138,027,836	122,408,447	125,709,811		

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	950,815,360.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	57,603,861.98
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	357,148.29
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	17,173,185.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,289.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,673,071.82
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	453,787.11
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,449,751.50

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)				26,117,232.92
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	minus 8000-8699	3,938,631.87
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				871,032,897.89
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)				35,653.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,430.30

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.)	726,673,307.98	19,660.08
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)	726,673,307.98	19,660.08
B. Required effort (Line A.2 times 90%)	654,005,977.18	17,694.07
C. Current year expenditures (Line I.E and Line II.B)	871,032,897.89	24,430.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<div>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.)</div> <div>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)</div>	MOE Met	
	0.00%	0.00%
<div>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</div>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	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				
01 GENERAL FUND								
Expenditure Detail	71,046.72	0.00	0.00	(2,828,467.10)				
Other Sources/Uses Detail					234,170.72	5,816,155.32		
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	23,543.25	0.00	358,960.87	0.00				
Other Sources/Uses Detail					171,999.15	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,100.00	0.00	1,086,696.97	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	(123,798.35)	1,382,809.26	0.00				
Other Sources/Uses Detail					9,212.67	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					19,252,384.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,780,573.00	21,031,810.29		
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	3,421,781.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,146,168.00	1,632,823.95		
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	0.00		
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								

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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,399,150.24	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	27,108.38	0.00						
Other Sources/Uses Detail					0.00	91,087.22		
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								

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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	123,798.35	(123,798.35)	2,828,467.10	(2,828,467.10)	31,993,657.78	31,993,657.78	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	141,893.15	0.00	0.00	(3,171,436.23)				
Other Sources/Uses Detail					0.00	5,816,564.84		
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	15,019.85	0.00	409,014.06	0.00				
Other Sources/Uses Detail					197,964.00	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,300.00	0.00	1,240,484.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(172,713.00)	1,521,937.77	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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	1,802,867.81		
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					1,546,401.84	1,618,722.41		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

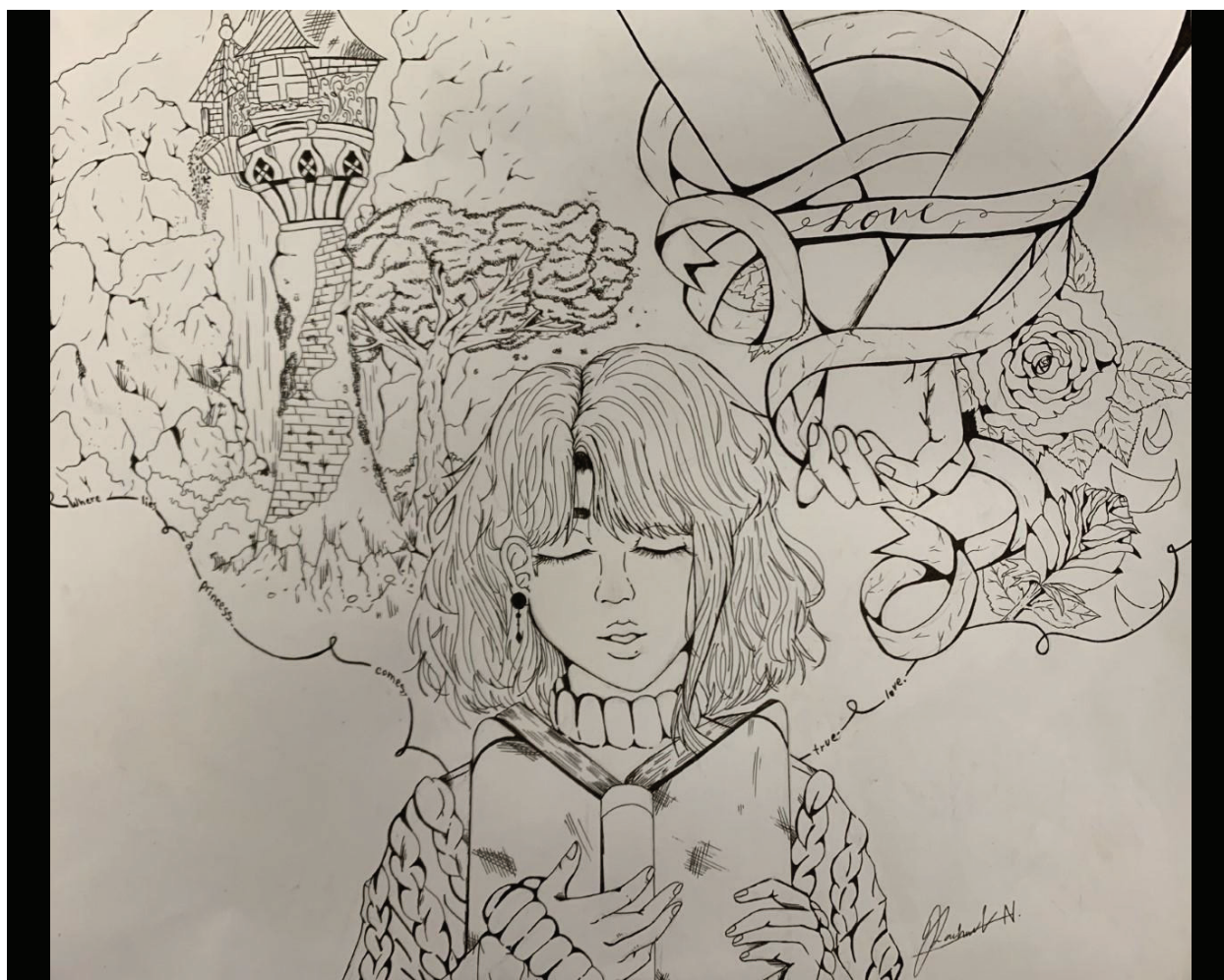
Budget, July 1
2024-25 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,483,789.22	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	13,500.00	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								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	172,713.00	(172,713.00)	3,171,436.23	(3,171,436.23)	9,238,155.06	9,238,155.06		

Criteria and Standards Review



Student:
Rachael

Teacher:
Irene Prestinary

Title:
Girl with Book and
Dream

Medium:
Drawing

School:
Sierra Prep

Grade:
08

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):	34,282.37	
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	43,665	43,743		
Charter School				
Total ADA	43,665	43,743	N/A	Met
Second Prior Year (2022-23)				
District Regular	41,246	42,480		
Charter School				
Total ADA	41,246	42,480	N/A	Met
First Prior Year (2023-24)				
District Regular	40,128	40,128		
Charter School		0		
Total ADA	40,128	40,128	N/A	Met
Budget Year (2024-25)				
District Regular	37,332			
Charter School	0			
Total ADA	37,332			

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): 34,282.4

District's Enrollment Standard Percentage Level: 1.0%

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	41,500	41,500		
Charter School				
Total Enrollment	41,500	41,500	0.0%	Met
Second Prior Year (2022-23)				
District Regular	39,603	39,603		
Charter School				
Total Enrollment	39,603	39,603	0.0%	Met
First Prior Year (2023-24)				
District Regular	37,663	37,663		
Charter School				
Total Enrollment	37,663	37,663	0.0%	Met
Budget Year (2024-25)				
District Regular	35,978			
Charter School				
Total Enrollment	35,978			

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	36,378	41,500	
Charter School		0	
Total ADA/Enrollment	36,378	41,500	87.7%
Second Prior Year (2022-23)			
District Regular	36,657	39,603	
Charter School	0		
Total ADA/Enrollment	36,657	39,603	92.6%
First Prior Year (2023-24)			
District Regular	35,244	37,663	
Charter School			
Total ADA/Enrollment	35,244	37,663	93.6%
Historical Average Ratio:			91.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.8%

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	34,282	35,978		
Charter School	0			
Total ADA/Enrollment	34,282	35,978	95.3%	Not Met
1st Subsequent Year (2025-26)				
District Regular	33,119	34,394		
Charter School				
Total ADA/Enrollment	33,119	34,394	96.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	31,695	32,760		
Charter School				
Total ADA/Enrollment	31,695	32,760	96.7%	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)

After analyzing enrollment patterns within the district and successfully boosting student attendance rates, we anticipate a slight uptick in the Average Daily Attendance at P-2 compared to P-1. Our enrollment since P-1 has remained stagnant, yet we are experiencing improvements in our daily attendance rates.

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)	40,205.91	37,409.99	35,519.88	34,371.04
b.	Prior Year ADA (Funded)		40,205.91	37,409.99	35,519.88
c.	Difference (Step 1a minus Step 1b)		(2,795.92)	(1,890.11)	(1,148.84)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(6.95%)	(5.05%)	(3.23%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		610,693,525.00	585,498,126.02	582,492,096.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		6,534,420.72	17,155,095.09	17,940,756.56
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(5.88%)	(2.12%)	(.15%)
LCFF Revenue Standard (Step 3, plus/minus 1%):			-6.88% to -4.88%	-3.12% to -1.12%	-1.15% to 0.85%

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)	219,494,924.00	219,494,924.02	219,494,924.02	219,494,924.02
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)	636,745,937.00	606,318,589.02	603,312,559.00	608,504,868.00
District's Projected Change in LCFF Revenue:		(4.78%)	(.50%)	.86%
LCFF Revenue Standard		-6.88% to -4.88%	-3.12% to -1.12%	-1.15% to 0.85%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Mainly due to a declining in the projected funded ADA in 2024-25 thru 2026-27 (from 40,128.04 in 2023-24 to 37,332.12 in 2024-25 to 35,442.01 in 2025-26 and to 34,293.17 in 2026-27). The COLA dropped from 8.22% in 2023-24 to 1.07% in 2024-25, then it rises to 2.93% and 3.08% in 2025-26 and 2026-27, respectively. The UPP (based on a 3-year rolling average) is projected to increase from 83.86% in 2023-24 to 86.69% in 2024-25 to 89.44% in 2025-26 and to 91.20% in 2026-27.

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):	(5.88%)	(2.12%)	(.15%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-15.88% to 4.12%	-12.12% to 7.88%	-10.15% to 9.85%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-10.88% to -0.88%	-7.12% to 2.88%	-5.15% to 4.85%

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)	56,846,203.27		
Budget Year (2024-25)	40,174,611.00	(29.33%)	Yes
1st Subsequent Year (2025-26)	35,120,296.32	(12.58%)	Yes
2nd Subsequent Year (2026-27)	35,120,296.32	0.00%	No

Explanation:
(required if Yes)

For 2024-25 the decrease in federal revenue is mostly due to expiring ESSER grant funds; for 2025-26 the decrease is due to one-time ESSER III Summer ASes funds and COPS Office School Violence Prevention Pgm funds

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

First Prior Year (2023-24)	172,722,402.61		
Budget Year (2024-25)	159,776,387.76	(7.50%)	No
1st Subsequent Year (2025-26)	156,998,223.22	(1.74%)	No
2nd Subsequent Year (2026-27)	156,413,406.58	(.37%)	No

Explanation:
(required if Yes)

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

First Prior Year (2023-24)	46,146,730.13		
Budget Year (2024-25)	33,421,694.73	(27.58%)	Yes
1st Subsequent Year (2025-26)	30,500,165.24	(8.74%)	Yes
2nd Subsequent Year (2026-27)	30,500,165.24	0.00%	No

Explanation:
(required if Yes)

For 2024-25, decrease in local revenue reflects projected decrease in one-time receipt of Medical-Billing revenue from prior year settlement, and projected receipt of local revenue and interest income plus expiring grants i.e. CTE Incentive Grant, Circulos, K12 Strong Workforce Pgm Pathway, CalOptima Grant, Strong Workforce (OCDE) Pathway, ESSA: Title II CSLD, Turnaround Arts, Bridging the G.A.P. CalSHAPE, and donations/gifts. For 2025-26, the decrease reflects continued projection of less local revenue and projected interest income.

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

First Prior Year (2023-24)	44,506,504.66		
Budget Year (2024-25)	35,979,264.82	(19.16%)	Yes
1st Subsequent Year (2025-26)	26,978,394.92	(25.02%)	Yes
2nd Subsequent Year (2026-27)	23,387,969.59	(13.31%)	Yes

Explanation:

(required if Yes)

For 2024-25 the -\$8.5M decrease is mostly from unrestricted funds i.e. Instruc Mat Block Grant (-\$8.8M), one time funds (-\$2.15M), and increase in supplies/non-cap equip needs (\$1.65M); restricted funds reflect increase of \$796K due to Prop 20 Lottery (\$2.7M), combined increase of (\$1.69M) i.e. Title programs, College-Career Readiness, ESSA: CSI LEA Funding, and projected expenditures for ELOP (-\$3.6M); For 2025-26 and 2026-27 the -\$9.0M and -\$3.6M decreases reflect projected expenditure reduction for one-time fund requests and instructional material needs on the unrestricted side (-\$5.3M); restricted funds, (-\$3.6M) and (-\$3.7M) respectively reflect expiring grants i.e. Arts/Music Block Gt, A-G Learning Loss, LCSSP, and Educ Effect grants

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

First Prior Year (2023-24)	106,826,893.81		
Budget Year (2024-25)	121,978,216.34	14.18%	Yes
1st Subsequent Year (2025-26)	80,328,110.46	(34.15%)	Yes
2nd Subsequent Year (2026-27)	60,755,775.27	(24.37%)	Yes

Explanation:

(required if Yes)

For 2024-25, the \$15.1M increase is mostly unrestricted funds (\$16.2M) for P&L Insurance (\$8.9M), E-Rate (\$3M), Def Maint (\$1.2M), Maxim contract (\$1.4M), and other increase (\$1.5M) for discretionary; restricted reflect decrease -\$1.1M due to expiring grants i.e. ESSER Funds (-\$6.8M), and projected expenses for RRMA (-\$1.47M) and increase for ELOP (\$2.95M), SPED (\$3.2M), LCFF Equity Multi (\$635K), A-G Learning Loss (\$366K), and LEA Medi-Cal Billing (\$1.1); For out years, -\$41.6M and -\$19.6M decreases mostly from unrestricted (-\$33.8M) and (-\$18M) due to service needs due to declining enrollment; restricted reflect decrease (-\$7.8M) and (-\$1.6M) due to expiring grants i.e. AntiBias Educ, Arts&Music BG, Educ Effe, plnd exps Prop 20 Lottery

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)	275,715,336.01		
Budget Year (2024-25)	233,372,693.49	(15.36%)	Met
1st Subsequent Year (2025-26)	222,618,684.78	(4.61%)	Met
2nd Subsequent Year (2026-27)	222,033,868.14	(.26%)	Met

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

First Prior Year (2023-24)	151,333,398.47		
Budget Year (2024-25)	157,957,481.16	4.38%	Not Met
1st Subsequent Year (2025-26)	107,306,505.38	(32.07%)	Not Met
2nd Subsequent Year (2026-27)	84,143,744.86	(21.59%)	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

For 2024-25 the -\$8.5M decrease is mostly from unrestricted funds i.e. Instruc Mat Block Grant (-\$8.8M), one time funds (-\$2.15M), and increase in supplies/non-cap equip needs (\$1.65M); restricted funds reflect increase of \$796K due to Prop 20 Lottery (\$2.7M), combined increase of (\$1.69M) i.e. Title programs, College-Career Readiness, ESSA: CSI LEA Funding, and projected expenditures for ELOP (-\$3.6M); For 2025-26 and 2026-27 the -\$9.0M and -\$3.6M decreases reflect projected expenditure reduction for one-time fund requests and instructional material needs on the unrestricted side (-\$5.3M); restricted funds, (-\$3.6M) and (-\$3.7M) respectively reflect expiring grants i.e. Arts/Music Block Gt, A-G Learning Loss, LCSSP, and Educ Effect grants

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

For 2024-25, the \$15.1M increase is mostly unrestricted funds (\$16.2M) for P&L Insurance (\$8.9M), E-Rate (\$3M), Def Maint (\$1.2M), Maxim contract (\$1.4M), and other increase (\$1.5M) for discretionary; restricted reflect decrease -\$1.1M due to expiring grants i.e. ESSER Funds (-\$6.8M), and projected expenses for RRMA (-\$1.47M) and increase for ELOP (\$2.95M), SPED (\$3.2M), LCFF Equity Multi (\$635K), A-G Learning Loss (\$366K), and LEA Medi-Cal Billing (\$1.1); For out years, -\$41.6M and -\$19.6M decreases mostly from unrestricted (-\$33.8M) and (-\$18M) due to service needs due to declining enrollment; restricted reflect decrease (-\$7.8M) and (-\$1.6M) due to expiring grants i.e. AntiBias Educ, Arts&Music BG, Educ Effe, plnd exps Prop 20 Lottery

7. CRITERION: Facilities Maintenance

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

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

NOTE:

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	927,997,597.33			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	927,997,597.33	27,839,927.92	28,872,782.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	15,208,941.77	17,291,903.53	18,864,297.73
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	144,819,655.12	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)	160,028,596.89	17,291,903.53	18,864,297.73
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	760,447,088.62	864,595,176.68	943,214,886.47
	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)	760,447,088.62	864,595,176.68	943,214,886.47
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	21.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		7.0%	.7%	.7%

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)	44,298,528.09	418,205,712.92	N/A	Met
Second Prior Year (2022-23)	35,380,012.24	492,375,513.26	N/A	Met
First Prior Year (2023-24)	(39,383,117.42)	559,337,160.82	7.0%	Not Met
Budget Year (2024-25) (Information only)	(97,904,145.85)	569,823,046.26		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The total expenditures include 3% ongoing increases for CSEA, SASPOA, SAEA, and Management, as well as the addition of seventh (7) step to the CSEA salary schedule. In addition, the expenditures include an off-schedule one-time payment of \$800 per CSEA and SASPOA employee, as well as a 3% one-time off-scheduled payment for Management. All these salary increases are retroactive to July 1, 2023.

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)	139,998,883.27	144,426,753.27	N/A		Met
Second Prior Year (2022-23)	144,426,753.27	188,636,973.30	N/A		Met
First Prior Year (2023-24)	188,724,625.90	224,007,494.37	N/A		Met
Budget Year (2024-25) (Information only)	184,624,376.95				

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	193,968,228.00	Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available 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.)	34,282	33,119	31,695
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

No

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

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	966,674,342.15	873,369,198.04	813,734,049.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	966,674,342.15	873,369,198.04	813,734,049.18
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,333,486.84	17,467,383.96	16,274,680.98
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)		19,333,486.84	17,467,383.96	16,274,680.98

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	19,333,486.84	17,467,383.97	16,274,680.99
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	19,333,486.84	17,467,383.97	16,274,680.99
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):		19,333,486.84	17,467,383.96	16,274,680.98
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

There are positions budgeted with one-time resources, i.e. Learning Recovery Emergency Block Grant, Art and Music Block Grant, Blue Meridian, CCSPP Implementation Grant, Learning Communities for School Success Programs. Business Services will meet with Human Resources, and Education Services to discuss the multi-year staffing projections.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(133,334,328.94)			
Budget Year (2024-25)	(151,995,835.72)	18,661,506.78	14.0%	Not Met
1st Subsequent Year (2025-26)	(152,047,304.03)	51,468.31	0.0%	Met
2nd Subsequent Year (2026-27)	(155,937,027.60)	3,889,723.57	2.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	234,170.72			
Budget Year (2024-25)	0.00	(234,170.72)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	5,816,155.32			
Budget Year (2024-25)	5,816,564.84	409.52	0.0%	Met
1st Subsequent Year (2025-26)	5,752,708.54	(63,856.30)	(1.1%)	Met
2nd Subsequent Year (2026-27)	5,881,607.69	128,899.15	2.2%	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)

The rise in contributions is directly attributable to an increase in SPED (Special Education) expenditures, which resulted in an increase in the OMMA 3% contribution.
- 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)

The transfer-in for FY 2023-24 was necessary to record the reimbursement from the HBA Fund to the General Fund for the disbursement of HBA Reserves to FSA participants for the fiscal year 2022-23, as well as to address the overpayment from Paper Education America Inc. This transfer-in amount will not be required for FY 2024-25.

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation	12	Fund 01 and Fund 40	Fund 56	56,064,108
General Obligation Bonds	24	Fund 51	Fund 51	506,276,822
Supp Early Retirement Program	3	Fund 01	Fund 01	11,811,834
State School Building Loans				
Compensated Absences	Ongoing	Fund 01	Fund 01	5,703,359

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

Construction Loan	4	Fund 25	Fund 56	7,038,702
TOTAL:				586,894,825

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	3,986,900	4,062,199	4,153,124	4,237,483
General Obligation Bonds	30,538,096	28,945,052	27,318,017	46,845,998
Supp Early Retirement Program	3,937,278	3,937,278	3,937,278	0
State School Building Loans				
Compensated Absences	5,703,359	5,703,359	5,703,359	5,703,359
Other Long-term Commitments (continued):				
Construction Loan	1,779,426	1,802,868	1,864,717	1,924,353
Total Annual Payments:	45,945,059	44,450,756	42,976,495	58,711,193
Has total annual payment increased over prior year (2023-24)?	No	No	No	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 pay ments)

The scheduled payments on the bond are expected to be higher in FY 2026-27.

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)

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

Yes

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

Medical and dental benefits are provided varying from 8 to 13 years depending on length in service, but not beyond age 65.* Requires service from 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage. Minimum age requirement is retirement under CalSTRS or CalPERS. The district contribution is 100% to cap and the cap is the lowest cost HMO.** *Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified. **Those hired prior to a date that varies by employee group are not limited to the lowest cost HMO. All employees subject to employee contribution that varies by medical plan selected.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	23,301,924

- 4 OPEB Liabilities

- a. Total OPEB liability

259,571,624.00

- b. OPEB plan(s) fiduciary net position (if applicable)

47,957,552.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

211,614,072.00

- 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

6/30/2022

- 5 OPEB Contributions

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

47,393,231.18

47,393,231.18

47,393,231.18

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

23,696,615.59

23,696,615.59

23,696,615.59

- d. Number of retirees receiving OPEB benefits

757.00

808.00

825.00

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

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

- 1

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

Yes

- 2

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

The Santa Ana Unified School District has been self-insured and self-administered since July 1, 1977. Excess insurance with a self-insured retention of one million was purchased beginning November 1, 2009. Claims are handled internally.

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

15,839,235.00
0.00

4.

Self-Insurance Contributions

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
8,280,442.37	7,885,199.17	7,368,491.48
0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,678.9	2,585.13	2,436.53	2,286.13

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not started with the bargaining units for FY 2024-25

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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	4,182,509		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	48,158,593	51,453,408	54,020,705.20
3.	Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%
		Yes		
		8,396,248.67	0	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:

Certificated Bargaining Unit has not settled 2023-24 negotiations.

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,464,358.00	2,512,572.82	2,354,485.16
3.	Percent change in step & column over prior year	3.5%	1.9%	6.2%

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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

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	2,197.7	2,259.05	2,259.05	2,259.05

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not started with the bargaining units for 2024-25.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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

1,844,957

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
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
23,407,971	25,748,854	28,323,739
89.0%	89.0%	89.0%
10.0%	10.0%	10.0%

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
332,968.11	308,744.04	289,318.29
13.8%	(7.2%)	(6.2%)

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	317.00	313.06	313.06	313.06

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

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)?

Total cost of salary settlement

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 25, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 1,897 students in 2022-23 and projects a loss of 1,940 students in 2023-24. A7. While the system is independent the District and county office work closely to ensure our records are in sync. A9. A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 1,940 students in 2023-24 and projects a loss of 1,685 students in 2024-25. A7. While the system is independent the District and county office work closely to ensure our records are in sync.

End of School District Budget Criteria and Standards Review

#BETTERTOGETHER

SAUSD

The Future Begins Here



Santa Ana Unified School District
1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 / 714.558.5501