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

37 68049 0000000 Form CB F8BUYM4J4N(2024-25)

Printed: 6/20/2024 5:29 AM

| (LCAP) or annual up the school district pu | tes: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to induce to the LCAP that will be effective for the budget year. The budget was filed and adopted substruction to Education Code sections 33129, 42127, 52060, 52061, and 52062. s a combined assigned and unassigned ending fund balance above the minimum recommended re | equent to a public h | earing by the governing board of | | |
|---|---|----------------------|--|--|--|
| | is a combined assigned and unassigned ending thin balance above the minimum recommended le listrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision | | | | |
| Budget av ailable for | inspection at: | Public Hearing | : | | |
| Place: | www.dehesasd.net | Place: | MPR, 4612 Dehesa Road, El Cajon, CA 92019 | | |
| Date: | 6/14/2024 | Date: | 6/20/2024 | | |
| | | Time: | 4:00 PM | | |
| Adoption Date: | 6/26/2024 | | | | |
| Signed: | | | | | |
| | Clerk/Secretary of the Governing Board | | | | |
| | (Original signature required) | | | | |
| Contact person for a | additional information on the budget reports: | | | | |
| · | Francesca Martinez | Telephone: | 619-444-2161 | | |
| Title: | Assistant Superintendent of Business Services | —— E-mail: | E-mail: francesca.martinez@dehesasd | | |

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 | A 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. | х | |
| 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. | х | |
| 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. | | х |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | х |
| 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. | | х |
| 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. | | х |
| 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. | | х |
| 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. | n/a | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | | х |
| 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. | х | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | х | |
| 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. | х | |

| SUPPLEMENTAL INFORMAT | ION | | 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? | х | |
| 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? | х | |
| 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 |
| UPPLEMENTAL INFORMAT | ION (continued) | | No | Yes |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | х |
| | | If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? | | х |
| S7a | Postemploy ment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | х |
| | | If yes, are they lifetime benefits? | х | |
| | | If yes, do benefits continue beyond age 65? | х | |
| | | If yes, are benefits funded by pay-as-you-go? | х | |
| 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)? | х | |
| S8 | Status of Labor | Are salary and benefit negotiations still open for: | | |
| | Agreements | Certificated? (Section S8A, Line 1) | | x |
| | | Classified? (Section S8B, Line 1) | | х |
| | | Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | х |
| | | Adoption date of the LCAP or an update to the LCAP: | 06/26/2024 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | x |
| DDITIONAL FISCAL INDICA | ATORS | | 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? | х | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | х | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | х | |
| 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? | х | |
| 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 |
| DDITIONAL FISCAL INDICA | ATORS (continued) | | No | Yes |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | х | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | х | |
| 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). | х | |
| 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? | | х |

G = General Ledger Data; S = Supplemental Data

| | | Data Supplied Fo | r: |
|------|--|---------------------------|----------------|
| Form | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | G | G |
| 09 | Charter Schools Special Revenue Fund | G | G |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | | |
| 12 | Child Dev elopment Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemploy ment Benefits | G | G |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease- Purchase Fund | | |
| 35 | County School Facilities Fund | G | G |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |

| 51 | Bond Interest and Redemption Fund | G | G |
|-------|---|---|---|
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Priv ate-Purpose Trust Fund | | |
| 76 | Warrant/Pass- Through Fund | | |
| 95 | Student Body Fund | | |
| Α | Av erage Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | | |
| CASH | Cashflow Worksheet | | |
| СВ | Budget Certification | | S |
| СС | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp Actuals | G | |
| CEB | Current Expense Formula/Minimum Classroom Comp Budget | | G |
| DEBT | Schedule of Long-Term Liabilities | | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | G | |
| ICR | Indirect Cost Rate Worksheet | G | |
| L | Lottery Report | G | |

Budget, July 1 TABLE OF CONTENTS

37 68049 0000000 Form TC F8BUYM4J4N(2024-25)

| ı | | | |
|------|---|----|----|
| MYP | Multiy ear Projections - General Fund | | GS |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |

| | | | | · · · | | | | | |
|--|----------------|------------------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 20 | 23-24 Estimated Actual | s | | 2024-25 Budget | | |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,542,648.00 | 7,680.00 | 2,550,328.00 | 3,870,254.00 | 7,518.00 | 3,877,772.00 | 52.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 70,833.00 | 70,833.00 | 0.00 | 67,544.00 | 67,544.00 | -4.6% |
| 3) Other State Revenue | | 8300-8599 | 109,586.00 | 200,525.00 | 310,111.00 | 111,972.00 | 127,756.00 | 239,728.00 | -22.7% |
| 4) Other Local Revenue | | 8600-8799 | 920,285.00 | 160,522.00 | 1,080,807.00 | 756,876.00 | 182,864.00 | 939,740.00 | -13.1% |
| 5) TOTAL, REVENUES | | | 3,572,519.00 | 439,560.00 | 4,012,079.00 | 4,739,102.00 | 385,682.00 | 5,124,784.00 | 27.7% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 950,493.00 | 111,571.00 | 1,062,064.00 | 941,287.00 | 88,315.00 | 1,029,602.00 | -3.1% |
| 2) Classified Salaries | | 2000-2999 | 665,168.00 | 148,548.00 | 813,716.00 | 555,001.00 | 131,708.00 | 686,709.00 | -15.6% |
| 3) Employ ee Benefits | | 3000-3999 | 582,924.00 | 159,930.00 | 742,854.00 | 594,595.00 | 157,972.00 | 752,567.00 | 1.3% |
| 4) Books and Supplies | | 4000-4999 | 304,055.00 | 77,018.00 | 381,073.00 | 465,298.00 | 74,582.00 | 539,880.00 | 41.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 890,064.00 | 351,507.00 | 1,241,571.00 | 1,042,050.00 | 386,785.00 | 1,428,835.00 | 15.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,392,704.00 | 848,574.00 | 4,241,278.00 | 3,598,231.00 | 844,362.00 | 4,442,593.00 | 4.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 179,815.00 | (409,014.00) | (229,199.00) | 1,140,871.00 | (458,680.00) | 682,191.00 | -397.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 33,046.00 | 0.00 | 33,046.00 | 44,881.00 | 0.00 | 44,881.00 | 35.8% |
| 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 | (470,742.00) | 470,742.00 | 0.00 | (413,462.00) | 413,462.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (503,788.00) | 470,742.00 | (33,046.00) | (458,343.00) | 413,462.00 | (44,881.00) | 35.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | _ | - | (323,973.00) | 61,728.00 | (262,245.00) | 682,528.00 | (45,218.00) | 637,310.00 | -343.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 979,505.65 | 222,035.26 | 1,201,540.91 | 655,532.65 | 283,763.26 | 939,295.91 | -21.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | | 203 | 23-24 Estimated Actuals | 3 | | 2024-25 Budget | | |
|---|----------------|-----------------|------------------|-------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| c) As of July 1 - Audited (F1a + F1b) | | | 979,505.65 | 222,035.26 | 1,201,540.91 | 655,532.65 | 283,763.26 | 939,295.91 | -21.89 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 979,505.65 | 222,035.26 | 1,201,540.91 | 655,532.65 | 283,763.26 | 939,295.91 | -21.89 |
| 2) Ending Balance, June 30 (E + F1e) | | | 655,532.65 | 283,763.26 | 939,295.91 | 1,338,060.65 | 238,545.26 | 1,576,605.91 | 67.89 |
| Components of Ending Fund Balance a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Restricted | | 9740 | 0.00 | 283,763.26 | 283,763.26 | 0.00 | 238,545.26 | 238,545.26 | -15.99 |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 21,993.00 | 0.00 | 21,993.00 | 39,801.00 | 0.00 | 39,801.00 | 81.09 |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 213,716.00 | 0.00 | 213,716.00 | 179,499.00 | 0.00 | 179,499.00 | -16.09 |
| Unassigned/Unappropriated Amount | | 9790 | 419,823.65 | 0.00 | 419,823.65 | 1,118,760.65 | 0.00 | 1,118,760.65 | 166.5% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 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) Inv estments | | 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 | | | | |

| | | | 20 | 23-24 Estimated Actual | s | | 2024-25 Budget | | |
|---|----------------|-----------------|------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,771,095.00 | 0.00 | 1,771,095.00 | 2,675,115.00 | 0.00 | 2,675,115.00 | 51.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 715,121.00 | 0.00 | 715,121.00 | 1,111,855.00 | 0.00 | 1,111,855.00 | 55.5% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 4,289.00 | 0.00 | 4,289.00 | 4,289.00 | 0.00 | 4,289.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 856,708.00 | 0.00 | 856,708.00 | 856,708.00 | 0.00 | 856,708.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 30,461.00 | 0.00 | 30,461.00 | 30,461.00 | 0.00 | 30,461.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (377.00) | 0.00 | (377.00) | (33.00) | 0.00 | (33.00) | -91.2% |
| Supplemental Taxes | | 8044 | 2,065,737.00 | 0.00 | 2,065,737.00 | 2,065,737.00 | 0.00 | 2,065,737.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,961.00 | 0.00 | 2,961.00 | (283.00) | 0.00 | (283.00) | -109.6% |

| | | | 20 | 23-24 Estimated Actual | s | | 2024-25 Budget | | |
|--|----------------|-----------------|------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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) | | | | | | | | | |
| Roy alties 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 | | | 5,445,995.00 | 0.00 | 5,445,995.00 | 6,743,849.00 | 0.00 | 6,743,849.00 | 23.8% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (2,903,347.00) | 0.00 | (2,903,347.00) | (2,873,595.00) | 0.00 | (2,873,595.00) | -1.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 7,680.00 | 7,680.00 | 0.00 | 7,518.00 | 7,518.00 | -2.1% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,542,648.00 | 7,680.00 | 2,550,328.00 | 3,870,254.00 | 7,518.00 | 3,877,772.00 | 52.0% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 23,009.00 | 23,009.00 | 0.00 | 25,259.00 | 25,259.00 | 9.8% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 19,250.00 | 19,250.00 | | 19,250.00 | 19,250.00 | 0.0% |
| 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 | | 3,953.00 | 3,953.00 | | 3,953.00 | 3,953.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | | | | | | | | | |

| | | | 202 | 23-24 Estimated Actuals | s | | 2024-25 Budget | | |
|---|--|-----------------|------------------|-------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 24,621.00 | 24,621.00 | | 19,082.00 | 19,082.00 | -22.5 |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 70,833.00 | 70,833.00 | 0.00 | 67,544.00 | 67,544.00 | -4.6 |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mandated Costs Reimbursements | | 8550 | 3,038.00 | 0.00 | 3,038.00 | 8,104.00 | 0.00 | 8,104.00 | 166.8 |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 38,133.00 | 16,407.00 | 54,540.00 | 57,808.00 | 23,515.00 | 81,323.00 | 49.1 |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Subv entions/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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| All Other State Revenue | All Other | 8590 | 68,415.00 | 184,118.00 | 252,533.00 | 46,060.00 | 104,241.00 | 150,301.00 | -40.5 |
| TOTAL, OTHER STATE REVENUE | | | 109,586.00 | 200,525.00 | 310,111.00 | 111,972.00 | 127,756.00 | 239,728.00 | -22.7 |

| | | | _ | penditures by object | | | | | |
|---|----------------|-----------------|------------------|-----------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 20 | 23-24 Estimated Actua | ls | | 2024-25 Budget | | |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non- LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 86,411.00 | 0.00 | 86,411.00 | 86,411.00 | 0.00 | 86,411.00 | 0.0% |
| Interest | | 8660 | 42,287.00 | 0.00 | 42,287.00 | 40,000.00 | 0.00 | 40,000.00 | -5.4% |
| 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 | 631,732.00 | 0.00 | 631,732.00 | 622,965.00 | 0.00 | 622,965.00 | -1.4% |
| 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 | 159,855.00 | 0.00 | 159,855.00 | 7,500.00 | 0.00 | 7,500.00 | -95.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.570 |

| | | | 20: | 23-24 Estimated Actual | s | | 2024-25 Budget | | |
|--|----------------|-----------------|------------------|------------------------|---------------------------------|---------------------|----------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 160,522.00 | 160,522.00 | | 182,864.00 | 182,864.00 | 13.9% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 920,285.00 | 160,522.00 | 1,080,807.00 | 756,876.00 | 182,864.00 | 939,740.00 | -13.1% |
| TOTAL, REVENUES | | | 3,572,519.00 | 439,560.00 | 4,012,079.00 | 4,739,102.00 | 385,682.00 | 5,124,784.00 | 27.7% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 791,294.00 | 98,578.00 | 889,872.00 | 751,287.00 | 88,315.00 | 839,602.00 | -5.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 159,199.00 | 12,993.00 | 172,192.00 | 190,000.00 | 0.00 | 190,000.00 | 10.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 950,493.00 | 111,571.00 | 1,062,064.00 | 941,287.00 | 88,315.00 | 1,029,602.00 | -3.1% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 63,717.00 | 106,973.00 | 170,690.00 | 62,456.00 | 92,555.00 | 155,011.00 | -9.2% |
| Classified Support Salaries | | 2200 | 219,500.00 | 41,575.00 | 261,075.00 | 206,443.00 | 39,153.00 | 245,596.00 | -5.9% |
| Classified Supervisors' and Administrators' Salaries | s | 2300 | 213,645.00 | 0.00 | 213,645.00 | 155,000.00 | 0.00 | 155,000.00 | -27.4% |
| Clerical, Technical and Office Salaries | | 2400 | 161,226.00 | 0.00 | 161,226.00 | 124,022.00 | 0.00 | 124,022.00 | -23.1% |
| Other Classified Salaries | | 2900 | 7,080.00 | 0.00 | 7,080.00 | 7,080.00 | 0.00 | 7,080.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 665,168.00 | 148,548.00 | 813,716.00 | 555,001.00 | 131,708.00 | 686,709.00 | -15.6% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 150,214.00 | 81,482.00 | 231,696.00 | 160,989.00 | 76,475.00 | 237,464.00 | 2.5% |
| PERS | | 3201-3202 | 146,980.00 | 30,508.00 | 177,488.00 | 153,638.00 | 33,941.00 | 187,579.00 | 5.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 61,684.00 | 11,164.00 | 72,848.00 | 61,979.00 | 10,733.00 | 72,712.00 | -0.2% |

| | | Object Codes | 20: | 23-24 Estimated Actuals | 5 | | 2024-25 Budget | | |
|--|------|-----------------|------------------|-------------------------|---------------------------------|------------------|-------------------|---------------------------------|---------------------------|
| Description | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Health and Welfare Benefits | 34 | 401-3402 | 188,513.00 | 33,041.00 | 221,554.00 | 182,727.00 | 32,975.00 | 215,702.00 | -2.6% |
| Unemploy ment Insurance | 35 | 501-3502 | 776.00 | 117.00 | 893.00 | 768.00 | 117.00 | 885.00 | -0.9% |
| Workers' Compensation | 36 | 601-3602 | 25,224.00 | 3,618.00 | 28,842.00 | 24,961.00 | 3,731.00 | 28,692.00 | -0.5% |
| OPEB, Allocated | 37 | 701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | 37 | 751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employ ee Benefits | 39 | 901-3902 | 9,533.00 | 0.00 | 9,533.00 | 9,533.00 | 0.00 | 9,533.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 582,924.00 | 159,930.00 | 742,854.00 | 594,595.00 | 157,972.00 | 752,567.00 | 1.3% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 500.00 | 7,973.00 | 8,473.00 | 5,000.00 | 20,000.00 | 25,000.00 | 195.1% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 303,055.00 | 64,595.00 | 367,650.00 | 424,000.00 | 51,582.00 | 475,582.00 | 29.4% |
| Noncapitalized Equipment | | 4400 | 500.00 | 4,000.00 | 4,500.00 | 36,298.00 | 2,000.00 | 38,298.00 | 751.1% |
| Food | | 4700 | 0.00 | 450.00 | 450.00 | 0.00 | 1,000.00 | 1,000.00 | 122.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 304,055.00 | 77,018.00 | 381,073.00 | 465,298.00 | 74,582.00 | 539,880.00 | 41.7% |
| SERVICES AND OTHER OPERATING EXPENDITU | IRES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 5,434.00 | 3,953.00 | 9,387.00 | 23,250.00 | 4,953.00 | 28,203.00 | 200.4% |
| Dues and Memberships | | 5300 | 5,745.00 | 0.00 | 5,745.00 | 9,650.00 | 0.00 | 9,650.00 | 68.0% |
| Insurance | 54 | 100 - 5450 | 35,355.00 | 0.00 | 35,355.00 | 45,000.00 | 0.00 | 45,000.00 | 27.3% |
| Operations and Housekeeping Services | | 5500 | 55,000.00 | 0.00 | 55,000.00 | 60,000.00 | 0.00 | 60,000.00 | 9.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,966.00 | 9,936.00 | 12,902.00 | 8,500.00 | 8,000.00 | 16,500.00 | 27.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 779,464.00 | 337,618.00 | 1,117,082.00 | 890,150.00 | 373,832.00 | 1,263,982.00 | 13.2% |
| Communications | | 5900 | 6,100.00 | 0.00 | 6,100.00 | 5,500.00 | 0.00 | 5,500.00 | -9.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 890,064.00 | 351,507.00 | 1,241,571.00 | 1,042,050.00 | 386,785.00 | 1,428,835.00 | 15.1% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | New |

| | | | 203 | 23-24 Estimated Actual | S | | 2024-25 Budget | | <u> </u> |
|--|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | New |
| OTHER OUTGO (excluding Transfers of Indirect | Costs) | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT CO | STS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | | | penditures by Object | | | | | 11-10-111 (202-1-2 |
|---|----------------|-----------------|------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 20 | 23-24 Estimated Actual | s | | 2024-25 Budget | | |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENDITURES | | | 3,392,704.00 | 848,574.00 | 4,241,278.00 | 3,598,231.00 | 844,362.00 | 4,442,593.00 | 4.7 |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| To: Cafeteria Fund | | 7616 | 33,046.00 | 0.00 | 33,046.00 | 44,881.00 | 0.00 | 44,881.00 | 35.8 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 33,046.00 | 0.00 | 33,046.00 | 44,881.00 | 0.00 | 44,881.00 | 35.8 |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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. |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |

| | | | 20 | 023-24 Estimated Actua | s | | 2024-25 Budget | | |
|--|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (470,742.00) | 470,742.00 | 0.00 | (413,462.00) | 413,462.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (470,742.00) | 470,742.00 | 0.00 | (413,462.00) | 413,462.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (503,788.00) | 470,742.00 | (33,046.00) | (458,343.00) | 413,462.00 | (44,881.00) | 35.8% |

| | | | 20: | 23-24 Estimated Actuals | s | | 2024-25 Budget | | |
|---|----------------|----------------------|---------------------|-------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,542,648.00 | 7,680.00 | 2,550,328.00 | 3,870,254.00 | 7,518.00 | 3,877,772.00 | 52.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 70,833.00 | 70,833.00 | 0.00 | 67,544.00 | 67,544.00 | -4.6% |
| 3) Other State Revenue | | 8300-8599 | 109,586.00 | 200,525.00 | 310,111.00 | 111,972.00 | 127,756.00 | 239,728.00 | -22.7% |
| 4) Other Local Revenue | | 8600-8799 | 920,285.00 | 160,522.00 | 1,080,807.00 | 756,876.00 | 182,864.00 | 939,740.00 | -13.1% |
| 5) TOTAL, REVENUES | | | 3,572,519.00 | 439,560.00 | 4,012,079.00 | 4,739,102.00 | 385,682.00 | 5,124,784.00 | 27.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 1,686,274.00 | 472,729.00 | 2,159,003.00 | 1,846,726.00 | 482,572.00 | 2,329,298.00 | 7.9% |
| 2) Instruction - Related Services | 2000-2999 | | 562,365.00 | 25,493.00 | 587,858.00 | 513,253.00 | 6,766.00 | 520,019.00 | -11.5% |
| 3) Pupil Services | 3000-3999 | | 162,858.00 | 231,868.00 | 394,726.00 | 155,744.00 | 253,179.00 | 408,923.00 | 3.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 804,156.00 | 22,000.00 | 826,156.00 | 902,923.00 | 10,000.00 | 912,923.00 | 10.5% |
| 8) Plant Services | 8000-8999 | | 177,051.00 | 96,484.00 | 273,535.00 | 179,585.00 | 91,845.00 | 271,430.00 | -0.8% |
| 9) Other Outgo | 9000-9999 | Except 7600- 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,392,704.00 | 848,574.00 | 4,241,278.00 | 3,598,231.00 | 844,362.00 | 4,442,593.00 | 4.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 179,815.00 | (409,014.00) | (229,199.00) | 1,140,871.00 | (458,680.00) | 682,191.00 | -397.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 33,046.00 | 0.00 | 33,046.00 | 44,881.00 | 0.00 | 44,881.00 | 35.8% |
| 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 | (470,742.00) | 470,742.00 | 0.00 | (413,462.00) | 413,462.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (503,788.00) | 470,742.00 | (33,046.00) | (458,343.00) | 413,462.00 | (44,881.00) | 35.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (323,973.00) | 61,728.00 | (262,245.00) | 682,528.00 | (45,218.00) | 637,310.00 | -343.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 979,505.65 | 222,035.26 | 1,201,540.91 | 655,532.65 | 283,763.26 | 939,295.91 | -21.8% |

| | | | 2023-24 Estimated Actua | Is | | 2024-25 Budget | | |
|---|----------------------|-------------|-------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description Fur | Objenction Codes Cod | | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| b) Audit Adjustments | 979 | 3 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 979,505.6 | 5 222,035.26 | 1,201,540.91 | 655,532.65 | 283,763.26 | 939,295.91 | -21.8% |
| d) Other Restatements | 979 | 5 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 979,505.6 | 5 222,035.26 | 1,201,540.91 | 655,532.65 | 283,763.26 | 939,295.91 | -21.8% |
| 2) Ending Balance, June 30 (E + F1e) | | 655,532.6 | 5 283,763.26 | 939,295.91 | 1,338,060.65 | 238,545.26 | 1,576,605.91 | 67.8% |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | 971 | 1 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | 971 | 2 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | 971 | 3 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | 971 | 9 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 974 | 0.0 | 283,763.26 | 283,763.26 | 0.00 | 238,545.26 | 238,545.26 | -15.9% |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | 975 | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 976 | 0.0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | |
| Other Assignments (by Resource/Object) | 978 | 0 21,993.0 | 0.00 | 21,993.00 | 39,801.00 | 0.00 | 39,801.00 | 81.0% |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | 978 | 9 213,716.0 | 0.00 | 213,716.00 | 179,499.00 | 0.00 | 179,499.00 | -16.0% |
| Unassigned/Unappropriated Amount | 979 | 0 419,823.6 | 5 0.00 | 419,823.65 | 1,118,760.65 | 0.00 | 1,118,760.65 | 166.5% |

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 01 F8BUYM4J4N(2024-25)

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 57,013.14 | .14 |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 260.39 | 260.39 |
| 6266 | Educator Effectiv eness, FY 2021-22 | 16,028.00 | 1,375.00 |
| 6300 | Lottery: Instructional Materials | 8,434.00 | 11,949.00 |
| 6546 | Mental Health-Related Services | 14,138.00 | 19,679.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 11,355.00 | 17,033.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 61,204.00 | 61,204.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 11,714.00 | 23,428.00 |
| 7415 | Classified School Employee Summer Assistance Program | 3,229.00 | 3,229.00 |
| 7435 | Learning Recovery Emergency Block Grant | 92,144.48 | 92,144.48 |
| 9010 | Other Restricted Local | 8,243.25 | 8,243.25 |
| Total, Restricted Balance | | 283,763.26 | 238,545.26 |

| | | | | | F8BUYM4J4N(2024 |
|--|----------------|----------------------|------------------------------|-------------------|-----------------------|
| 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 | 3,597.00 | 3,000.00 | -16.6 |
| 5) TOTAL, REVENUES | | | 3,597.00 | 3,000.00 | -16.6 |
| 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) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0. |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0. |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0. |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, | | | |
| | | 7400-7499 | 0.00 | 0.00 | 0. |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0. |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0. |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,597.00 | 3,000.00 | -16. |
|). OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0. |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0. |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,597.00 | 3,000.00 | -16 |
| F. FUND BALANCE, RESERVES | | | 3,22.122 | 2,222.22 | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 139,609.71 | 143,206.71 | 2. |
| | | 9793 | 0.00 | 0.00 | 0 |
| b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) | | 9793 | 139,609.71 | | |
| | | 0705 | | 143,206.71 | 2 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 139,609.71 | 143,206.71 | 2 |
| 2) Ending Balance, June 30 (E + F1e) | | | 143,206.71 | 146,206.71 | 2 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Rev olving Cash | | 9711 | 0.00 | 0.00 | 0 |
| Stores | | 9712 | 0.00 | 0.00 | 0 |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0 |
| All Others | | 9719 | 0.00 | 0.00 | C |
| b) Restricted | | 9740 | 1,181.00 | 1,181.00 | 0 |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0 |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0 |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 142,025.71 | 145,025.71 | 2 |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0 |
| S. ASSETS | | | | | |
| | | | | | |
| 1) Cash | | | 1 | | |
| | | 9110 | 0.00 | l | |
| 1) Cash a) in County Treasury | | 9110 9111 | 0.00 | | |
| Cash in County Treasury Fair Value Adjustment to Cash in County Treasury | | | 0.00 | | |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks | | 9111 9120 | 0.00 0.00 | | |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account | | 9111 9120 9130 | 0.00 0.00 0.00 | | |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks | | 9111 9120 | 0.00 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 | | | | | |
| Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | 0.00 | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| | | | | | |
| 5) Unearned Revenue 6) TOTAL, LIABILITIES | | 9650 | 0.00 | | |
| <u> </u> | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | 0000 | 0.00 | | |
| 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 | 0.00 | 0.00 | 0.0 |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.09 |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.09 |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.09 |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.09 |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 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 | | | 0.00 | 0.00 | 0.09 |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.09 |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0 |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0 |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0 |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.09 |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.04 |
| 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, | 8290 | 0.50 | 0.00 | 0.0 |
| Sills. 115257 Every Stadelik Subsected Aut | 4126, 4127, 4128, 5630 | 0200 | 0.00 | 0.00 | 0.09 |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | All Utilet | 0290 | 0.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0 |
| Other State Apportionments | | | | | |
| | | | | | |
| Special Education Master Plan | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.09 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.09 |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.09 |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.09 |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.09 |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 0.00 | 0.00 | 0.0 |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0 |
| 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 | 0.00 | 0.00 | 0.0 |
| Specialized Secondary | 7370 | 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 | | | | | |
| 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 | 3,597.00 | 3,000.00 | -16.6 |
| 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 | 0.00 | 0.00 | 0.0 |
| 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 | | | 3,597.00 | 3,000.00 | -16.6 |
| TOTAL, REVENUES | | | 3,597.00 | 3,000.00 | -16.6 |
| 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 | | 2300 | 0.00 | 0.00 | 0.0 |
| | | | 0.00 | 0.00 | 0.0 |
| EMPLOYEE BENEFITS STRS | | 3101 3103 | 0.00 | 0.00 | 0.0 |
| | | 3101-3102 | | | 0.0 |
| PERS OASDUMedicare/Alternative | | 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 |

Budget, July 1 Charter Schools Special Revenue Fund Expenditures by Object

37 68049 0000000 Form 09 F8BUYM4J4N(2024-25)

| | | | | | F8BUYM4J4N(2024-25 | |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|--|
| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference | |
| Unemploy ment 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 | 0.09 | |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.09 | |
| Food | | 4700 | 0.00 | 0.00 | 0.09 | |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.09 | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.09 | |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.09 | |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.09 | |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.09 | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.09 | |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.09 | |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.09 | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.09 | |
| Communications | | 5900 | 0.00 | 0.00 | 0.09 | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.09 | |
| 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 | 0.09 | |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.09 | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.09 | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.09 | |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.09 | |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.09 | |
| TOTAL, CAPITAL OUTLAY | | 0700 | 0.00 | 0.00 | 0.09 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.07 | |
| Tuition | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% | |
| Tuition, Excess Costs, and/or Deficit Payments | | | 0.00 | 0.00 | 0.07 | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% | |
| Payments to County Offices | | 7141 | 0.00 | 0.00 | 0.09 | |
| Payments to JPAs | | 7142 | 0.00 | 0.00 | 0.09 | |
| Other Transfers Out | | 7 143 | 0.00 | 0.00 | 0.0 | |
| | | 7004 7000 | 0.00 | 0.00 | 0.00 | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.09 | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0 | |
| Debt Service | | 7/00 | 2.55 | 2 | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0 | |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.09 | |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0 | |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | 70.10 | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0 | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0 | |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0 | |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0 | |
| INTERFUND TRANSFERS | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0 | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0 | |
| INTERFUND TRANSFERS OUT | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0 | |
| | | | | | | |

Budget, July 1 Charter Schools Special Revenue Fund Expenditures by Object

37 68049 0000000 Form 09 F8BUYM4J4N(2024-25)

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

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 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 | 3,597.00 | 3,000.00 | -16.6% |
| 5) TOTAL, REVENUES | | | 3,597.00 | 3,000.00 | -16.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| | | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 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) | | | 3,597.00 | 3,000.00 | -16.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,597.00 | 3,000.00 | -16.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 139,609.71 | 143,206.71 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 139,609.71 | 143,206.71 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 139,609.71 | 143,206.71 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 143,206.71 | 146,206.71 | 2.1% |
| Components of Ending Fund Balance | | | 110,200.11 | 110,200.11 | 2, |
| a) Nonspendable | | | | | |
| Rev olving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9712 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9713 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9719 | | | 0.0% |
| | | 9740 | 1,181.00 | 1,181.00 | 0.0% |
| c) Committed | | 0750 | 0.00 | 0.00 | 0.00 |
| 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 | 142,025.71 | 145,025.71 | 2.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Dehesa Elementary San Diego County

Budget, July 1 Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 09 F8BUYM4J4N(2024-25)

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 6300 | Lottery: Instructional Materials | 1,181.00 | 1,181.00 |
| Total, Restricted Balance | | 1,181.00 | 1,181.00 |

| | | | | | F660 1 W 454N (2024-2 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7.00 | 7.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 7.00 | 7.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 14.00 | 0.00 | -100.09 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.09 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.09 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, | | | |
| 7) Other Outgo (excluding transfers of mullect Costs) | | 7400-7499 | 0.00 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | | 14.00 | 0.00 | -100.09 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (7.00) | 7.00 | -200.0° |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.09 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.09 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.09 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.09 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.09 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7.00) | 7.00 | -200.09 |
| F. FUND BALANCE, RESERVES | | | () | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,191.18 | 2,184.18 | -0.39 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | 3733 | 2,191.18 | 2,184.18 | -0.3 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | 3733 | 2,191.18 | 2,184.18 | -0.3 |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,184.18 | 2,191.18 | 0.3 |
| Components of Ending Fund Balance | | | 2, 104. 10 | 2,191.10 | 0.5 |
| a) Nonspendable | | | | | |
| | | 0744 | 0.00 | 0.00 | 0.00 |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.09 |
| Stores | | 9712 | 0.00 | 0.00 | 0.09 |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 |
| All Others | | 9719 | 0.00 | 0.00 | 0.09 |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.09 |
| c) Committed | | 0==0 | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.09 |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.09 |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,184.18 | 2,191.18 | 0.3 |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.09 |
| 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 | | |
| , | | 0.1.0 | 0,00 | | |

| | | | I | | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 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% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7.00 | 7.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7.00 | 7.00 | 0.0% |
| TOTAL, REVENUES | | | 7.00 | 7.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| California Dept of Education | | | | ı | |

| | | <u> </u> | <u> </u> | |
|---|--------------------|------------------------------|-------------------|-----------------------|
| Description Resource 0 | Codes Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
| Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | 2900 | 14.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | 14.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemploy ment 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 | 0.00 | 0.00 | 0.0% |
| Food | 4700 | 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% |
| Dues and Memberships | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | |
| Land | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 0.00 | 0.0% |
| 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 | 0700 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0.00 | 0.07 |
| Other Transfers Out | | | | |
| All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | 7299 | 0.00 | 0.00 | 0.07 |
| | 7438 | 0.00 | 0.00 | 0.00 |
| Debt Service - Interest Other Debt Service - Principal | 7438 7439 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | 1439 | | 0.00 | |
| 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 | 7050 | 0.00 | 0.00 | 0.00 |
| Transfers of Indirect Costs - Interfund | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | 0.00 | 0.00 | 0.09 |
| TOTAL, EXPENDITURES | | 14.00 | 0.00 | -100.0% |
| 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% |

File: Fund-B, Version 8 Page 3 Printed: 6/20/2024 5:32 AM

37 68049 0000000 Form 12 F8BUYM4J4N(2024-25)

| | | | | | _ |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7.00 | 7.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 7.00 | 7.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 14.00 | 0.00 | -100.0% |
| 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- | | | |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 14.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (7.00) | 7.00 | -200.0% |
| 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) | | | (7.00) | 7.00 | -200.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,191.18 | 2,184.18 | -0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,191.18 | 2,184.18 | -0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,191.18 | 2,184.18 | -0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,184.18 | 2,191.18 | 0.3% |
| 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 | 2,184.18 | 2,191.18 | 0.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Dehesa Elementary San Diego County

Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 12 F8BUYM4J4N(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

| | | | | | F8BUYM4J4N(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 | 55,704.00 | 36,000.00 | -35.49 | |
| 3) Other State Revenue | | 8300-8599 | 110,336.00 | 104,000.00 | -5.79 | |
| 4) Other Local Revenue | | 8600-8799 | 13,311.00 | 2,000.00 | -85.09 | |
| 5) TOTAL, REVENUES | | | 179,351.00 | 142,000.00 | -20.89 | |
| B. EXPENDITURES | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0 | |
| 2) Classified Salaries | | 2000-2999 | 44,401.00 | 41,611.00 | -6.3 | |
| 3) Employee Benefits | | 3000-3999 | 27,827.00 | 28,270.00 | 1.6 | |
| 4) Books and Supplies | | 4000-4999 | 125,556.00 | 115,500.00 | -8.0 | |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,083.00 | 1,500.00 | 38.5 | |
| 6) Capital Outlay | | 6000-6999 | 24,807.00 | 3,322.00 | -86.6 | |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, | 0.00 | 0.00 | 0.0 | |
| | | 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 | | | 223,674.00 | 190,203.00 | -15.0 | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (44,323.00) | (48,203.00) | 8.8 | |
| D. OTHER FINANCING SOURCES/USES | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | | 8900-8929 | 33,046.00 | 44,881.00 | 35.8 | |
| 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 | | | 33,046.00 | 44,881.00 | 35.8 | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,277.00) | (3,322.00) | -70.5 | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 133,772.04 | 122,495.04 | -8.4 | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 | |
| c) As of July 1 - Audited (F1a + F1b) | | | 133,772.04 | 122,495.04 | -8.4 | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 133,772.04 | 122,495.04 | -8.4 | |
| 2) Ending Balance, June 30 (E + F1e) | | | 122,495.04 | 119,173.04 | -2.7 | |
| Components of Ending Fund Balance | | | , | , | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0 | |
| Stores | | 9712 | 0.00 | 0.00 | 0.0 | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 | |
| All Others | | 9719 | 0.00 | 0.00 | 0.0 | |
| b) Restricted | | 9740 | 122,495.04 | 119,173.04 | -2.7 | |
| c) Committed | | ŢJ | , 100.04 | | 2.7 | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0 | |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0 | |
| d) Assigned | | 0.00 | 0.00 | 3.00 | 0.0 | |
| 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 | | 9799 | 0.00 | 0.00 | 0.0 | |
| G. ASSETS | | 0100 | 0.00 | 0.00 | 0.0 | |
| 1) Cash | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | | |
| Teasury 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 0.00 | | | |
| b) in Banks | | 9111 | 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 Code: | s 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 | | |
| | | 0.00 | | |
| I. LIABILITIES | 0500 | 0.00 | | |
| 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 | 55,704.00 | 36,000.00 | -35.4% |
| Donated Food Commodities | 8221 | 0.00 | 0.00 | 0.0% |
| | | | | |
| All Other Federal Revenue | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | 55,704.00 | 36,000.00 | -35.4% |
| OTHER STATE REVENUE | | | | |
| Child Nutrition Programs | 8520 | 110,336.00 | 104,000.00 | -5.7% |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | 110,336.00 | 104,000.00 | -5.79 |
| OTHER LOCAL REVENUE | | | | |
| Other Local Revenue | | | | |
| Sales | | | | |
| Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0.09 |
| Food Service Sales | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | 8650 | 0.00 | 0.00 | 0.09 |
| Interest | 8660 | 2,473.00 | 2,000.00 | -19.19 |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | |
| Interagency Services | 8677 | 10,838.00 | 0.00 | -100.0% |
| | 0077 | 10,030.00 | 0.00 | -100.07 |
| Other Local Revenue | 2000 | 0.00 | 0.00 | 0.00 |
| All Other Local Revenue | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | 13,311.00 | 2,000.00 | -85.09 |
| TOTAL, REVENUES | | 179,351.00 | 142,000.00 | -20.89 |
| CERTIFICATED SALARIES | | | | |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 0.00 | 0.00 | 0.09 |
| Other Certificated Salaries | 1900 | 0.00 | 0.00 | 0.09 |
| TOTAL, CERTIFICATED SALARIES | | 0.00 | 0.00 | 0.09 |
| CLASSIFIED SALARIES | | | | |
| Classified Support Salaries | 2200 | 44,401.00 | 41,611.00 | -6.3 |
| 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 |
| | 2900 | | | |
| TOTAL, CLASSIFIED SALARIES | | 44,401.00 | 41,611.00 | -6.3 |
| EMPLOYEE BENEFITS | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.0 |
| PERS | 3201-3202 | 10,675.00 | 11,485.00 | 7.6 |
| OASDI/Medicare/Alternative | 3301-3302 | 3,369.00 | 3,184.00 | -5.5 |

| | | | 1 | 1 | |
|---|--------------|--------------|------------------------------|-------------------|-----------------------|
| Description Res | source Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
| Health and Welfare Benefits | | 3401-3402 | 13,048.00 | 12,906.00 | -1.1% |
| Unemployment Insurance | | 3501-3502 | 22.00 | 21.00 | -4.5% |
| Workers' Compensation | | 3601-3602 | 713.00 | 674.00 | -5.5% |
| 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 | | | 27,827.00 | 28,270.00 | 1.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 619.00 | 500.00 | -19.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 124,937.00 | 115,000.00 | -8.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 125,556.00 | 115,500.00 | -8.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 500.00 | New |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 598.00 | 500.00 | -16.4% |
| 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 | 485.00 | 500.00 | 3.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,083.00 | 1,500.00 | 38.5% |
| CAPITAL OUTLAY | | | , | · · | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 24,807.00 | 3,322.00 | -86.6% |
| 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 | 24,807.00 | 3,322.00 | -86.6% |
| 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 223,674.00 | 190,203.00 | -15.0% |
| INTERFUND TRANSFERS | | | 220,014.00 | 100,200.00 | 10.070 |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 33,046.00 | 44,881.00 | 35.8% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0010 | 33,046.00 | 44,881.00 | 35.8% |
| INTERFUND TRANSFERS OUT | | | 30,040.00 | 44,001.00 | 00.070 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 7019 | 0.00 | 0.00 | 0.0% |
| | | | 0.00 | 0.00 | 0.076 |
| OTHER SOURCES/USES SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| | | 0300 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | 9070 | 0.00 | | 0.000 |
| 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% |
| | | | | | |

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

37 68049 0000000 Form 13 F8BUYM4J4N(2024-25)

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 33,046.00 | 44,881.00 | 35.8% |

| 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 | 55,704.00 | 36,000.00 | -35.4% |
| 3) Other State Revenue | | 8300-8599 | 110,336.00 | 104,000.00 | -5.7% |
| 4) Other Local Revenue | | 8600-8799 | 13,311.00 | 2,000.00 | -85.0% |
| 5) TOTAL, REVENUES | | | 179,351.00 | 142,000.00 | -20.8% |
| 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 | | 223,674.00 | 190,203.00 | -15.0% |
| 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% |
| | | Except 7600- | 0.00 | 0.00 | 0.070 |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 223,674.00 | 190,203.00 | -15.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (44,323.00) | (48,203.00) | 8.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 33,046.00 | 44,881.00 | 35.8% |
| 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 | | | 33,046.00 | 44,881.00 | 35.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,277.00) | (3,322.00) | -70.5% |
| F. FUND BALANCE, RESERVES | | | , | , , , , | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 133,772.04 | 122,495.04 | -8.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 133,772.04 | 122,495.04 | -8.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 133,772.04 | 122,495.04 | -8.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 122,495.04 | 119,173.04 | -2.7% |
| Components of Ending Fund Balance | | | 122, 100.01 | 110,110.01 | 270 |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9711 | 0.00 | 0.00 | 0.0% |
| | | 9712 9713 | 0.00 | 0.00 | 0.0% |
| Prepaid Items All Others | | 9713 9719 | 0.00 | 0.00 | 0.0% |
| | | 9719 | | 119,173.04 | -2.7% |
| b) Restricted | | 9/40 | 122,495.04 | 119,173.04 | -2.1% |
| c) Committed | | 0750 | 0.00 | 0.00 | 0.000 |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | 95 | _ | _ | |
| 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% |

Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 13 F8BUYM4J4N(2024-25)

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | .04 | .04 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 16,326.00 | 16,326.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 3,322.00 | 0.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 102,847.00 | 102,847.00 |
| Total, Restricted Balance | | 122,495.04 | 119,173.04 |

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

| | | | 2023-24 | 2024-25 | Percent |
|--|----------------|------------------------|-------------------|------------|------------|
| Description | Resource Codes | Object Codes | Estimated Actuals | Budget | Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,509.00 | 3,000.00 | -45.5% |
| 5) TOTAL, REVENUES | | | 5,509.00 | 3,000.00 | -45.5% |
| 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) Employ ee 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 | 0.09 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, | 0.00 | 0.00 | 0.00 |
| 0) Other Outer. Transfers of Indiana Conta | | 7400-7499 7300-7399 | 0.00 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,509.00 | 3,000.00 | -45.5% |
| 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 | 0.09 |
| 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) | | | 5,509.00 | 3,000.00 | -45.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 215,750.47 | 221,259.47 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 215,750.47 | 221,259.47 | 2.69 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 215,750.47 | 221,259.47 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 221,259.47 | 224,259.47 | 1.49 |
| 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 | | | | | 5.07 |
| Other Assignments | | 9780 | 221,259.47 | 224,259.47 | 1.49 |
| 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 | | 5,55 | 0.00 | 0.00 | 5.07 |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| Tourity Treasury 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| | | 9111 | | | |
| b) in Banks | | | 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 | | |

File: Fund-B, Version 8 Page 1 Printed: 6/20/2024 5:33 AM

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

| Description Resource C | odes 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 | | |
| OTHER LOCAL REVENUE | | | | |
| Other Local Revenue | | | | |
| Sales | | | | |
| Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | 8660 | 5,509.00 | 3,000.00 | -45.5% |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | 0002 | 5,509.00 | 3,000.00 | -45.5% |
| TOTAL, REVENUES | | 5,509.00 | 3,000.00 | -45.5% |
| | | 5,509.00 | 3,000.00 | -45.57 |
| INTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS IN From: General Fund/CSSF | 0040 | 0.00 | 0.00 | 0.00 |
| | 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 | 7040 | | | |
| 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% |

Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,509.00 | 3,000.00 | -45.5% |
| 5) TOTAL, REVENUES | | | 5,509.00 | 3,000.00 | -45.5% |
| 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% |
| | | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 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) | | | 5,509.00 | 3,000.00 | -45.5% |
| 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) | | | 5,509.00 | 3,000.00 | -45.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 215,750.47 | 221,259.47 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 215,750.47 | 221,259.47 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 0.00 | 215,750.47 | 221,259.47 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 221,259.47 | 224,259.47 | 1.4% |
| Components of Ending Fund Balance | | | 221,200.11 | 221,200.11 | , |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9711 | 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 | | 0==0 | | | |
| 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 | 221,259.47 | 224,259.47 | 1.49 |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

37 68049 0000000 Form 17 F8BUYM4J4N(2024-25)

| ST Index | | | | | | F8BUYM4J4N(2024-25 | |
|--|---|----------------|--------------|------------|------------|--------------------|--|
| 1.1.1 | Description | Resource Codes | Object Codes | | | | |
| 10 Control (1980 | A. REVENUES | | | | | | |
| 3.0 General Development 5839-14509 0.00 0.000 | 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0 | |
| 4.0 CHAST LOCAL REPORTING 18,441.00 10,000.00 14,000.00 18,000.00 | 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0 | |
| SPECIAL REVENUES 1944100 19401 | 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0 | |
| B. DEPENTUTURES | 4) Other Local Revenue | | 8600-8799 | 18,441.00 | 10,000.00 | -45.8 | |
| Contention of Source 1000 198 | 5) TOTAL, REVENUES | | | 18,441.00 | 10,000.00 | -45.8 | |
| 2. Control Solution 2000 2 | B. EXPENDITURES | | | | | | |
| 15 Financian 15 15 15 15 15 15 15 1 | 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0 | |
| 48 Books and Supplies | 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0 | |
| Selection and Other Opending Expenditure | 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 | |
| Comment Comm | 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0 | |
| 7. Other Oxide (caculaing Transfers of Indirect Costs) 7100-7200, 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 | |
| SOTHER CAUGE - Transfers of Indirect Cests | 7) Other Outgo (excluding Transfers of Indirect Costs) | | | | | | |
| 9, TOTAL_CEPENDITURES 9, A0 10,000 0.00 0 | 7) Other Odigo (excluding Transfers of Transfers Costs) | | | 0.00 | 0.00 | 0.0 | |
| C. EXCESS (DESIGNENCY OF REVENUES OVER EXPONENTIVES BEFORE OTHER PRIMACHING DOUGLES AND USES LAND AS 1989 CONTROL OF THE PRIMACHING SOURCESFURES | 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0 | |
| FIRMANCING SOURCES AND USES (As - B9) | 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0 | |
| 1) Interfund Transfers a) Transfers Inc. b) Transfers Inc. c) Tran | | | | 18,441.00 | 10,000.00 | -45.8 | |
| 1 Transfers In 8890-8829 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | D. OTHER FINANCING SOURCES/USES | | | | | | |
| b) Transfers Oul 700-7659 0.00 0.00 0.00 0.00 2.0 1 0.0 2.0 1 0.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0 | 1) Interfund Transfers | | | | | | |
| 2) Other Sources/Uses a) Sources b) Uses 7630-7899 0.00 0.00 0.00 3) Centributions 3) Centributions 3) Centributions 3) Centributions 4) TOTAL. OTHER FINANCINO SOURCES/USES ENET INCREASE (DECREASE) IN FUND BALANCE (C+D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 3) As of July 1- Unaudited 11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0 | |
| 8800-8879 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0 | |
| Displace 1980 | 2) Other Sources/Uses | | | | | | |
| Display | a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0 | |
| 3) Contributions 8880-8999 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | | | | | | 0.0 | |
| 4) TOTAL, OTHER FINANCING SOURCESIUSES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments (P1 + F1b) (D) Audit Adjustments (P1 + F1b) (D) Audit Adjustments (P1 + P1b) (D) Audit Adjustments (P1 + P1b) (D) Audited (F1 + F1b) (D) Audited (F1 + F1b) (D) Audited (F1 + F1b) (D) Audited Beginning Balance (F1 - F1d) (D) Audited Beginning Balance (F1 - F1d) (D) Audited Beginning Balance (F1 - F1d) (D) Audited Beginning Balance (P1 + F1b) (D) Audited Beginning Balance (P | | | | | | 0.0 | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 7. F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 3791 715,757,54 734,198,54 2 2 Audit Adjustments 715,757,54 734,198,54 2 3 Audit Adjustments 715,757,54 734,198,54 2 3 Audit Adjustments 715,757,54 734,198,54 2 3 Audited (P1a + P1b) 715,757,54 734,198,54 2 3 Audited Beginning Balance (P1c + P1d) 715,757,54 734,198,54 7 | | | | | | 0.0 | |
| F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 30 As of July 1 - Unaudited 9791 715,757.54 734,198.54 22 20 Audit Adjustments 9793 0.00 | | | | | | -45.8 | |
| 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 5793 50.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | | 10,441.00 | 10,000.00 | -40.0 | |
| a) As of July 1 - Unaudited b) Audit Adjustments 9791 715,757.54 734,198.54 2 2 Audit Adjustments 9793 0.00 0.00 0 0 0 0 0 0 Audit Adjustments 9795 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | | |
| b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | 0701 | 715 757 54 | 724 100 54 | 2.6 | |
| C) As of July 1 - Audited (F1a + F1b) | | | | | · | | |
| d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | | 9793 | | | 0.0 | |
| e) Adjusted Beginning Balance (F1c + F1d) 715,757.54 734,198.54 22 (Ending Balance, June 30 (E + F1e) 734,198.54 744,198. | | | 0705 | | | 2.6 | |
| 2) Ending Balance, June 30 (E + Fte) 734,198.54 744,198.54 1 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | , | | 9795 | | | 0.0 | |
| Components of Ending Fund Balance a) Nonspendable Rev olving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9740 0.00 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 0.00 0.00 d) Assigned/Unappropriated Reserve for Economic Uncertainties 9769 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00 c) in Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee | | | | | | 2.6 | |
| a) Nonspendable Rev olving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9710 0.00 0.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned Unappropriated Reserve for Economic Uncertainties 9780 734,198.54 744,198.54 1 e) Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 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 Rev olving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee | | | | 734,198.54 | 744,198.54 | 1.4 | |
| Revolving Cash 9711 0.00 | | | | | | | |
| Stores 9712 0.00 | | | | | | | |
| Prepaid Items 9713 0.00 </td <td>Revolving Cash</td> <td></td> <td>9711</td> <td>0.00</td> <td>0.00</td> <td>0.0</td> | Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0 | |
| All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | Stores | | 9712 | 0.00 | 0.00 | 0.0 | |
| b) Restricted | Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 | |
| C) Committed Stabilization Arrangements 9750 0.00 | All Others | | 9719 | 0.00 | 0.00 | 0.0 | |
| Stabilization Arrangements 9750 0.00 | b) Restricted | | 9740 | 0.00 | 0.00 | 0.0 | |
| Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | c) Committed | | | | | | |
| d) Assigned Other Assignments 9780 734,198.54 744,198.54 1 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 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 | Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0 | |
| Other Assignments 9780 734,198.54 744,198.54 1 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0 Unassigned/Unappropriated Amount 9790 0.00 0.00 0 G. ASSETS 3) in County Treasury 9110 0.00 0 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 0 b) in Banks 9120 0.00 0 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 | Other Commitments | | 9760 | 0.00 | 0.00 | 0.0 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | d) Assigned | | | | | | |
| Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | Other Assignments | | 9780 | 734,198.54 | 744,198.54 | 1.4 | |
| Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 G. ASSETS I) Cash I) Cash III County Treasury 9110 0.00 III County Treasury 9111 0.00 III County Treasury 9111 0.00 III County Treasury 9120 0.00 III County Treasury 9130 0.00 III Cou | e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 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 Rev olving Cash Account 9130 0,00 d) with Fiscal Agent/Trustee | | | 9790 | 0.00 | 0.00 | 0.0 | |
| 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 | G. ASSETS | | | | | | |
| 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 | | | | | | | |
| 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 | | | 9110 | 0.00 | | | |
| b) in Banks 9120 0.00 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 | | | | | | | |
| c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 | | | | | | | |
| d) with Fiscal Agent/Trustee 9135 0.00 | | | | | | | |
| | | | | | | | |
| o, concentrate a marking proposit | | | | | | | |
| O broadwards | | | | | | | |
| 2) Investments 9150 0.00 | 2) III osuliolio | | 9100 | I 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 | | |
| Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| | | 9650 | 0.00 | | |
| 5) Unearned Revenue | | 9630 | | | |
| 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 | 18,441.00 | 10,000.00 | -45.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 18,441.00 | 10,000.00 | -45.8% |
| TOTAL, REVENUES | | | 18,441.00 | 10,000.00 | -45.8% |
| 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 | | 5550 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.09 |

| 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 | 18,441.00 | 10,000.00 | -45.8% |
| 5) TOTAL, REVENUES | | | 18,441.00 | 10,000.00 | -45.8% |
| 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 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 0) 0) 0 4 0 | 0000 0000 | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 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) $$ | | | 18,441.00 | 10,000.00 | -45.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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) | | | 18,441.00 | 10,000.00 | -45.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 715,757.54 | 734,198.54 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 715,757.54 | 734,198.54 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 715,757.54 | 734,198.54 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 734,198.54 | 744,198.54 | 1.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | 3740 | 0.00 | 0.00 | 0.070 |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| | | | | | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | 0700 | 704 400 51 | 744 400 = : | |
| Other Assignments (by Resource/Object) | | 9780 | 734,198.54 | 744,198.54 | 1.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Budget, July 1 Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

37 68049 0000000 Form 20 F8BUYM4J4N(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 | 21,143.00 | 10,000.00 | -52.7% |
| 5) TOTAL, REVENUES | | | 21,143.00 | 10,000.00 | -52.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.09 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 832,018.00 | Ne |
| 7) Other Outer (such dies Transfers of Indicate Ocata) | | 7100-7299, | | | |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7400-7499 | 0.00 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 832,018.00 | Ne |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 21,143.00 | (822,018.00) | -3,987.9 |
| D. OTHER FINANCING SOURCES/USES | | | | (522,511.00) | -, |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.09 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.09 |
| 2) Other Sources/Uses | | 7000 7023 | 0.00 | 0.00 | 0.0 |
| • | | 8930-8979 | 0.00 | 0.00 | 0.09 |
| a) Sources | | 7630-7699 | | | 0.0 |
| b) Uses | | | 0.00 | 0.00 | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.09 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 21,143.00 | (822,018.00) | -3,987.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 820,636.17 | 841,779.17 | 2.69 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 820,636.17 | 841,779.17 | 2.6 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 820,636.17 | 841,779.17 | 2.69 |
| 2) Ending Balance, June 30 (E + F1e) | | | 841,779.17 | 19,761.17 | -97.79 |
| 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 | 841,779.17 | 19,761.17 | -97.7 |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0 |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9110 | 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 | | |

File: Fund-D, Version 5 Page 1 Printed: 6/20/2024 5:39 AM

| 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 | 0.09 |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.09 |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.09 |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.09 |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.09 |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.09 |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.09 |
| 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 | 21,143.00 | 10,000.00 | -52.7 |
| 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 | | | 21,143.00 | 10,000.00 | -52.7 |
| TOTAL, REVENUES | | | 21,143.00 | 10,000.00 | -52.7 |
| CLASSIFIED SALARIES | | | 2., | , | 32.7 |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.09 |

| Description Resource Code | s Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | 0.09 |
| 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 | 0.00 | 0.00 | 0.0 |
| Communications | 5900 | 0.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0.00 | 0.00 | 0.0 |
| CAPITAL OUTLAY | | | | |
| Land | 6100 | 0.00 | 0.00 | 0.0 |
| Land Improvements | 6170 | 0.00 | 0.00 | 0.0 |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 800,000.00 | Ne |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.0 |
| Equipment | 6400 | 0.00 | 32,018.00 | Ne |
| 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 | 832,018.00 | Ne |
| 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 | | | | |
| Repay ment 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 | | 0.00 | 832,018.00 | Ne |
| INTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS IN | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | |
| To: State School Building Fund/County School Facilities Fund | 7613 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.0 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.0 |
| | | | | |

| | | | 2023-24 | 2024-25 | Percent |
|---|----------------|--------------|-------------------|---------|------------|
| Description | Resource Codes | Object Codes | Estimated Actuals | Budget | 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) | | | 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 | 21,143.00 | 10,000.00 | -52.7% |
| 5) TOTAL, REVENUES | | | 21,143.00 | 10,000.00 | -52.7% |
| 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 | | 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 | 832,018.00 | New |
| | | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 832,018.00 | New |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 21,143.00 | (822,018.00) | -3,987.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 21,143.00 | (822,018.00) | -3,987.9% |
| F. FUND BALANCE, RESERVES | | | , , , , , | (* /* * * * * * / | ., |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 820,636.17 | 841,779.17 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 0700 | 820,636.17 | 841,779.17 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| • | | 9795 | 820,636.17 | 841,779.17 | 2.6% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 841,779.17 | 19,761.17 | -97.7% |
| 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 | 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 | 841,779.17 | 19,761.17 | -97.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 21 F8BUYM4J4N(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 | 0.09 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 19,916.00 | 5,400.00 | -72.99 |
| 5) TOTAL, REVENUES | | | 19,916.00 | 5,400.00 | -72.99 |
| B. EXPENDITURES | | | .,, | ., | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0 |
| | | 5000-5999 | 0.00 | 3,000.00 | Ne |
| 5) Services and Other Operating Expenditures | | | | | |
| 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 | | 1000 1000 | 0.00 | 3,000.00 | Ne |
| | | | 0.00 | 3,000.00 | 146 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 19,916.00 | 2,400.00 | -87.9 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 19,916.00 | 2,400.00 | -87.9 |
| F. FUND BALANCE, RESERVES | | | 12,212122 | =, | |
| Beginning Fund Balance | | | | | |
| | | 9791 | 34,660.18 | E4 E76 10 | E7 E6 |
| a) As of July 1 - Unaudited | | | | 54,576.18 | 57.5 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 34,660.18 | 54,576.18 | 57.5 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 34,660.18 | 54,576.18 | 57.5 |
| 2) Ending Balance, June 30 (E + F1e) | | | 54,576.18 | 56,976.18 | 4.4 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0 |
| Stores | | 9712 | 0.00 | 0.00 | 0.0 |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 |
| All Others | | 9719 | 0.00 | 0.00 | 0.0 |
| b) Restricted | | 9740 | 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 | | 2.00 | 5.00 | 3.00 | 0.0 |
| Other Assignments | | 9780 | 54,576.18 | 56,976.18 | 4.4' |
| | | 3100 | 54,576.18 | 50,976.18 | 4.4 |
| e) Unassigned/Unappropriated | | 0700 | | | |
| 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 | | |
| 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. W. E. J. A. A. T. A. | | | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description Resource Cod | les 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 Gov ernment | 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 | | |
| 1. DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred Outflows of Resources | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | 0.00 | 0.00 | | |
| | | 0.00 | | |
| . LIABILITIES | 0500 | 0.00 | | |
| 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 | | | | |
| | 0575 | 0.00 | 0.00 | |
| Homeowners' Exemptions | 8575 | 0.00 | 0.00 | (|
| Other Subventions/In-Lieu Taxes | 8576 | 0.00 | 0.00 | (|
| All Other State Revenue | 8590 | 0.00 | 0.00 | (|
| TOTAL, OTHER STATE REVENUE | | 0.00 | 0.00 | |
| OTHER LOCAL REVENUE | | | | |
| Other Local Revenue | | | | |
| County and District Taxes | | | | |
| Other Restricted Levies | | | | |
| Secured Roll | 8615 | 0.00 | 0.00 | (|
| Unsecured Roll | 8616 | 0.00 | 0.00 | (|
| Prior Years' Taxes | 8617 | 0.00 | 0.00 | (|
| Supplemental Taxes | 8618 | 0.00 | 0.00 | (|
| Non-Ad Valorem Taxes | | | | |
| Parcel Taxes | 8621 | 0.00 | 0.00 | |
| | | | | |
| Other | 8622 | 0.00 | 0.00 | (|
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625 | 0.00 | 0.00 | (|
| Penalties and Interest from Delinquent Non-LCFF Taxes | 8629 | 0.00 | 0.00 | (|
| Sales | | | | |
| Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | |
| Interest | 8660 | 1,023.00 | 400.00 | -6 |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | (|
| Fees and Contracts | | | | |
| Mitigation/Developer Fees | 8681 | 0.00 | 0.00 | |
| Other Local Revenue | | | | |
| All Other Local Revenue | 8699 | 18,893.00 | 5,000.00 | -7: |
| All Other Transfers In from All Others | 8799 | 0.00 | 0.00 | |
| TOTAL, OTHER LOCAL REVENUE | 3.00 | 19,916.00 | 5,400.00 | -7: |
| TOTAL, REVENUES | | 19,916.00 | 5,400.00 | -7. -7. |
| | | 19,910.00 | 5,400.00 | -7. |
| CERTIFICATED SALARIES | 1000 | | | |
| Other Certificated Salaries | 1900 | 0.00 | 0.00 | (|
| TOTAL CLUTTERCATED PALADIES | | 0.00 | 0.00 | (|
| TOTAL, CERTIFICATED SALARIES | | | | |

| Description Resource 0 | Codes Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|--------------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | 2400 | 0.00 | 0.00 | 0.0 |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0.0 |
| EMPLOYEE BENEFITS | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.0 |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.0 |
| OASDI/Medicare/Alternative | 3301-3302 | 0.00 | 0.00 | 0.0 |
| Health and Welfare Benefits | 3401-3402 | 0.00 | 0.00 | 0.0 |
| Unemployment Insurance | 3501-3502 | 0.00 | 0.00 | 0.0 |
| Workers' Compensation | 3601-3602 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated | 3701-3702 | 0.00 | 0.00 | 0.0 |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.0 |
| Other Employee Benefits | 3901-3902 | 0.00 | 0.00 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | 0.00 | 0.00 | 0.0 |
| BOOKS AND SUPPLIES | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 0.00 | 0.00 | 0.0 |
| Books and Other Reference Materials | 4200 | 0.00 | 0.00 | 0.0 |
| Materials and Supplies | 4300 | 0.00 | 0.00 | 0.0 |
| Noncapitalized Equipment | 4400 | 0.00 | 0.00 | 0.0 |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.0 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | 5200 | 0.00 | 0.00 | 0.0 |
| Insurance | 5400-5450 | 0.00 | 0.00 | 0.0 |
| Operations and Housekeeping Services | 5500 | 0.00 | 0.00 | 0.0 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 5600 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs | 5710 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | 5750 | 0.00 | 0.00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | 5800 | 0.00 | 3,000.00 | Ne |
| Communications | 5900 | 0.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0.00 | 3,000.00 | Ne |
| 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 | 7000 | 0.00 | 0.00 | 0.0 |
| All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.0 |
| Debt Service | 7400 | 2.55 | 2.55 | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENDITURES | | 0.00 | 3,000.00 | Ne |
| INTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In | 0040 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers In (a) TOTAL INTERELLING 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 |
| To. State School Building I undresently School Facilities Fullu | 7619 | 0.00 | | |
| Other Authorized Interfund Transfers Out | | . U.OO | 0.00 | 0.0 |
| Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT | 7619 | 0.00 | 0.00 | 0.0 |

| | | | 1 | | |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| | | | | | F8BU YM4J4N(2024-25 | | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|--|--|
| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference | | |
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% | | |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% | | |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% | | |
| 4) Other Local Revenue | | 8600-8799 | 19,916.00 | 5,400.00 | -72.9% | | |
| 5) TOTAL, REVENUES | | | 19,916.00 | 5,400.00 | -72.9% | | |
| 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 | 3,000.00 | Nev | | |
| | | Except 7600- | | ., | | | |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% | | |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 3,000.00 | New | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 19,916.00 | 2,400.00 | -87.9% | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) Interfund Transfers | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% | | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% | | |
| 2) Other Sources/Uses | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% | | |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% | | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% | | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 19,916.00 | 2,400.00 | -87.9% | | |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 34,660.18 | 54,576.18 | 57.5% | | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% | | |
| c) As of July 1 - Audited (F1a + F1b) | | | 34,660.18 | 54,576.18 | 57.5% | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% | | |
| e) Adjusted Beginning Balance (F1c + F1d) | | 5755 | 34,660.18 | 54,576.18 | 57.5% | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 54,576.18 | 56,976.18 | 4.4% | | |
| Components of Ending Fund Balance | | | 04,070.10 | 30,070.10 | 4.470 | | |
| a) Nonspendable | | | | | | | |
| | | 0711 | 0.00 | 0.00 | 0.00/ | | |
| Revolving Cash | | 9711 9712 | 0.00 | 0.00 | 0.0% | | |
| Stores | | | | 0.00 | | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% | | |
| All Others | | 9719 | 0.00 | 0.00 | | | |
| 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 | 54,576.18 | 56,976.18 | 4.4% | | |
| e) Unassigned/Unappropriated | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% | | |

Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 25 F8BUYM4J4N(2024-25)

| F8 | | | | | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 11,680.00 | 10,000.00 | -14.49 |
| 5) TOTAL, REVENUES | | | 11,680.00 | 10,000.00 | -14.49 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.09 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 5,000.00 | Ne |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 160,456.00 | 151,000.00 | -5.9 |
| 6) Capital Outlay | | 6000-6999 | 47,300.00 | 10,000.00 | -78.9 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, | 0.00 | | 0.00 |
| | | 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 | | | 207,756.00 | 166,000.00 | -20.19 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (196,076.00) | (156,000.00) | -20.4 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (196,076.00) | (156,000.00) | -20.49 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 704,267.01 | 508,191.01 | -27.8 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 704,267.01 | 508,191.01 | -27.8 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 704,267.01 | 508,191.01 | -27.8 |
| 2) Ending Balance, June 30 (E + F1e) | | | 508,191.01 | 352,191.01 | -30.7 |
| 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 | 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 | 508,191.01 | 352,191.01 | -30.7 |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0 |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| | | | | | |

Page 1 Printed: 6/20/2024 5:41 AM

| 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 Gov ernment | 9290 | 0.00 | | |
| 5) Due from Other Funds | 9310 | 0.00 | | |
| 6) Stores | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | 9330 | 0.00 | | |
| 8) Other Current Assets | 9340 | 0.00 | | |
| 9) Lease Receivable | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | |
| 1) Deferred Outflows of Resources | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | 0.00 | | |
| I. LIABILITIES | | | | |
| 1) Accounts Payable | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | 9590 | 0.00 | | |
| 3) Due to Other Funds | 9610 | 0.00 | | |
| 4) Current Loans | 9640 | 0.00 | | |
| 5) Unearned Revenue | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | |
| 1) Deferred Inflows of Resources | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | 0.00 | | |
| K. FUND EQUITY | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | 0.00 | | |
| FEDERAL REVENUE | | | | |
| All Other Federal Revenue | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | |
| School Facilities Apportionments | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | 0000 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | 0.00 | 0.00 | 0.070 |
| Sales | | | | |
| Sales Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | 8660 | 11,680.00 | | |
| | 8662 | 0.00 | 10,000.00 | -14.4% 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | 0002 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | 0000 | 0.00 | 0.00 | 0.00/ |
| 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 | | 11,680.00 | 10,000.00 | -14.4% |
| TOTAL, REVENUES | | 11,680.00 | 10,000.00 | -14.4% |
| 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% |

| | | | | | Damas et | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|--|
| Description F | 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 | 5,000.00 | New | |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% | |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 5,000.00 | New | |
| 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 | 160,456.00 | 151,000.00 | -5.9% | |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 160,456.00 | 151,000.00 | -5.9% | |
| CAPITAL OUTLAY | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% | |
| Land Improvements | | 6170 | 20,300.00 | 0.00 | -100.0% | |
| Buildings and Improvements of Buildings | | 6200 | 27,000.00 | 10,000.00 | -63.0% | |
| 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 | | | 47,300.00 | 10,000.00 | -78.9% | |
| 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 | | | 207,756.00 | 166,000.00 | -20.1% | |
| INTERFUND TRANSFERS | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% | |
| INTERFUND TRANSFERS OUT | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% | |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% | |
| OTHER SOURCES/USES | | | | | | |
| SOURCES | | | | | | |
| Proceeds | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% | |
| Other Sources | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% | |
| Long-Term Debt Proceeds | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% | |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% | |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% | |
| (c) TOTAL, SOURCES | | 55.5 | 0.00 | 0.00 | 0.0% | |
| (6) 15 | | | 0.00 | 0.00 | 0.0% | |

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

| | | | <u> </u> | F8BU YM4J4N(2024-25) | |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,680.00 | 10,000.00 | -14.4% |
| 5) TOTAL, REVENUES | | | 11,680.00 | 10,000.00 | -14.4% |
| 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 | | 207,756.00 | 166,000.00 | -20.1% |
| | | Except 7600- | 201,100.00 | 100,000.00 | 20.17 |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 207,756.00 | 166,000.00 | -20.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) | | | (196,076.00) | (156,000.00) | -20.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 3333 3333 | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (196,076.00) | (156,000.00) | -20.4% |
| | | | (130,070.00) | (130,000.00) | -20.47 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 0704 | 704 007 04 | 500 404 04 | 07.00 |
| a) As of July 1 - Unaudited | | 9791 | 704,267.01 | 508,191.01 | -27.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 704,267.01 | 508,191.01 | -27.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 704,267.01 | 508,191.01 | -27.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 508,191.01 | 352,191.01 | -30.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Rev olving 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 | | | | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9750 | 0.00 | 0.00 | 0.07 |
| Other Communicates (by Tresource/Object) | | 9750 9760 | 0.00 | 0.00 | |
| d) Assigned | | | | | |
| | | | | | 0.0% |
| d) Assigned | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned Other Assignments (by Resource/Object) | | 9760 | 0.00 | 0.00 | -30.7% 0.0% |

Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 35 F8BUYM4J4N(2024-25)

| F8BUYM | | | | | | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|--|
| 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 | 6,827.00 | 5,000.00 | -26.89 | |
| 5) TOTAL, REVENUES | | | 6,827.00 | 5,000.00 | -26.8 | |
| 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) Employ ee 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) | | | 6,827.00 | 5,000.00 | -26.8 | |
| D. OTHER FINANCING SOURCES/USES | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0 | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0 | |
| 2) Other Sources/Uses | | | | | | |
| a) Sources | | 8930-8979 | 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) | | | 6,827.00 | 5,000.00 | -26.8 | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 264,976.13 | 271,803.13 | 2.6 | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 | |
| c) As of July 1 - Audited (F1a + F1b) | | | 264,976.13 | 271,803.13 | 2.6 | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 | |
| e) Adjusted Beginning Balance (F1c + F1d) | | 0.00 | 264,976.13 | 271,803.13 | 2.6 | |
| 2) Ending Balance, June 30 (E + F1e) | | | 271,803.13 | 276,803.13 | 1.8 | |
| Components of Ending Fund Balance | | | 27 1,000.10 | 270,000.10 | 1.0 | |
| | | | | | | |
| a) Nonspendable Rev olving Cash | | 9711 | 0.00 | 0.00 | 0.0 | |
| | | 9711 | | | | |
| Stores | | | 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 | 271,803.13 | 276,803.13 | 1.8 | |
| 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 Final Ament/Truster | | 0405 | 1 000 | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 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 Gov ernment | | 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 | 0.09 |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.09 |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.09 |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,827.00 | 5,000.00 | -26.8% |
| 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 | 0.09 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,827.00 | 5,000.00 | -26.8% |
| TOTAL, REVENUES | | | 6,827.00 | 5,000.00 | -26.8% |
| 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 | 0.09 |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.09 |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.09 |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.09 |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.09 |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.04 |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.04 |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.09 |

| OPEB, Active Employees Other Employee Benefits OTAL, EMPLOYEE BENEFITS OOKS AND SUPPLIES Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs Transfers of Direct Costs - Interfund | 3751-3752 3901-3902 4200 4300 4400 5100 5200 5400-5450 | 2023-24 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | Percent Difference 0.0% 0.0% 0.0% |
|--|---|---|---|---|
| Other Employee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 3901-3902 4200 4300 4400 5100 5200 | 0.00 0.00 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 0.00 | 0.0% 0.0% 0.0% |
| TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES BERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 4200 4300 4400 5100 5200 | 0.00 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.0% 0.0% 0.0% |
| BOOKS AND SUPPLIES Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES BERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 4300 4400 5100 5200 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 | 0.0% |
| Books and Other Reference Materials Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 4300 4400 5100 5200 | 0.00 0.00 0.00 | 0.00 0.00 | 0.0% |
| Materials and Supplies Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 4300 4400 5100 5200 | 0.00 0.00 0.00 | 0.00 0.00 | 0.0% |
| Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 5100 5200 | 0.00 | 0.00 | |
| TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 5100 5200 | 0.00 | | |
| SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 5200 | | 0.00 | 0.0% |
| Subagreements for Services Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 5200 | 0.00 | | 0.0% |
| Travel and Conferences Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 5200 | 0.00 | | |
| Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | | 1 | 0.00 | 0.0% |
| Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs | | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 5500 | 0.00 | 0.00 | 0.0% |
| | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | 5710 | 0.00 | 0.00 | 0.0% |
| | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | |
| Land | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | |
| Other Transfers Out | | | | |
| Transfers of Pass-Through Revenues | | | | |
| To Districts or Charter Schools | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0.00 | 0.0% |
| OTAL, EXPENDITURES | | 0.00 | 0.00 | 0.0% |
| NTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS IN | | | | |
| From: General Fund/CSSF | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | |
| To: General Fund/CSSF | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | |
| SOURCES | | | | |
| Proceeds | | | | |
| Proceeds from Disposal of Capital Assets | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | |
| | | 1 | | 0.00/ |
| Proceeds from Certificates of Participation | 8971 | 0.00 | 0.00 | 0.0% |

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

37 68049 0000000 Form 40 F8BUYM4J4N(2024-25)

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

| 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 | 6,827.00 | 5,000.00 | -26.8% |
| 5) TOTAL, REVENUES | | | 6,827.00 | 5,000.00 | -26.8% |
| 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 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| O) Other Order | 0000 0000 | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 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) | | | 6,827.00 | 5,000.00 | -26.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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) | | | 6,827.00 | 5,000.00 | -26.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 264,976.13 | 271,803.13 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 264,976.13 | 271,803.13 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 264,976.13 | 271,803.13 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 271,803.13 | 276,803.13 | 1.8% |
| 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 | | 9719 | 0.00 | 0.00 | 0.0% |
| c) Committed | | 9740 | 0.00 | 0.00 | 0.0% |
| 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 Passures (Object) | | 0700 | 074 000 10 | 070 000 10 | 4.007 |
| Other Assignments (by Resource/Object) | | 9780 | 271,803.13 | 276,803.13 | 1.8% |
| e) Unassigned/Unappropriated | | 0700 | 0.00 | 0.00 | 0.000 |
| Reserve for Economic Uncertainties Unassigned/Unappropriated Amount | | 9789 9790 | 0.00 | 0.00 | 0.0% |

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

37 68049 0000000 Form 40 F8BUYM4J4N(2024-25)

| | | | 2023-24 | 2024-25 | Percent |
|--|----------------|--------------|-------------------|------------|------------|
| Description | Resource Codes | Object Codes | Estimated Actuals | Budget | Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, | | | |
| | | 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 239,373.00 | 239,373.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 239,373.00 | 239,373.00 | 0.09 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 239,373.00 | 239,373.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 239,373.00 | 239,373.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 239,373.00 | 239,373.00 | 0.0% |
| e) Unassigned/Unappropriated | | 0700 | 200,070.00 | 200,070.00 | 0.07 |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | 0.00 | 5.50 | 0.00 | 0.07 |
| 1) Cash | | | | | |
| ., | | 9110 | 0.00 | | |
| a) in County Treasury | | 9110 | | | |
| a) in County Treasury | | 0111 | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| Fair Value Adjustment to Cash in County Treasury in Banks | | 9120 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | | | | |

| 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 | | 5.30 | | |
| 1) Deferred Inflows of Resources | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | 3030 | 0.00 | | |
| K. FUND EQUITY | | 0.00 | | |
| • | | 0.00 | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | 0.00 | | |
| FEDERAL REVENUE | 2000 | 0.00 | 0.00 | 0.00 |
| All Other Federal Revenue | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | |
| Tax Relief Subventions | | | | |
| Voted Indebtedness Levies | | | | |
| Homeowners' Exemptions | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | |
| Other Local Revenue | | | | |
| County and District Taxes | | | | |
| Voted Indebtedness Levies | | | | |
| Secured Roll | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | 8614 | 0.00 | 0.00 | 0.09 |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 8629 | 0.00 | 0.00 | 0.09 |
| Interest | 8660 | 0.00 | 0.00 | 0.09 |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | 0.09 |
| Other Local Revenue | | | | |
| All Other Local Revenue | 8699 | 0.00 | 0.00 | 0.09 |
| All Other Transfers In from All Others | 8799 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER LOCAL REVENUE | - | 0.00 | 0.00 | 0.09 |
| TOTAL, REVENUES | | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | 5.50 | 3.00 | 3.0 |
| Debt Service | | | | |
| Bond Redemptions | 7433 | 0.00 | 0.00 | 0.09 |
| | 7433 | | | 0.0 |
| Bond Interest and Other Service Charges | | 0.00 | 0.00 | |
| Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENDITURES | | 0.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS IN | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.0 |

37 68049 0000000 Form 51 F8BUYM4J4N(2024-25)

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

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 239,373.00 | 239,373.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 239,373.00 | 239,373.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 239,373.00 | 239,373.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 239,373.00 | 239,373.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | 3.00 | | 3.0% |
| Other Assignments (by Resource/Object) | | 9780 | 239,373.00 | 239,373.00 | 0.0% |
| e) Unassigned/Unappropriated | | 2,00 | 250,070.00 | 200,070.00 | 3.0% |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

37 68049 0000000 Form 51 F8BUYM4J4N(2024-25)

ResourceDescription2023-24 Estimated Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

| | 202 | 3-24 Estimated Actu | als | | 2024-25 Budget | |
|---|---------|---------------------|------------|----------------------|-------------------------|-------------------------|
| Description | 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) | 212.08 | 212.08 | 212.08 | 326.60 | 326.60 | 326.60 |
| 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) | 212.08 | 212.08 | 212.08 | 326.60 | 326.60 | 326.60 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 212.08 | 212.08 | 212.08 | 326.60 | 326.60 | 326.60 |
| 7. Adults in Correctional Facilities | | | | | _ | |
| Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

37 68049 0000000 Form A F8BUYM4J4N(2024-25)

| | 202 | 3-24 Estimated Actu | als | | 2024-25 Budget | |
|--|---------|---------------------|------------|----------------------|-------------------------|-------------------------|
| Description | 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 | | | | | | |
| Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

37 68049 0000000 Form A F8BUYM4J4N(2024-25)

| | 202 | 3-24 Estimated Actu | als | | 2024-25 Budget | |
|--|-------------------------|-----------------------|-------------------------|----------------------|-------------------------|-------------------------|
| Description | 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 the | eir Fund 01, 09, or 62 | use this worksheet to | report ADA for those | charter schools. | | |
| Charter schools reporting SACS financial data separately from thei | r authorizing LEAs in F | und 01 or Fund 62 us | se this worksheet to re | eport their ADA. | | |
| FUND 01: Charter School ADA corresponding to SACS financia | l data reported in Fu | ınd 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 fir | ancial data reported | l in Fund 09 or Fun | d 62. | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Budget, July 1 2024-25 Budget WORKERS' COMPENSATION CERTIFICATION

37 68049 0000000 Form CC F8BUYM4J4N(2024-25)

| ANNUAL CER | RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION C | LAIMS | | |
|-----------------------------|---|-------------------------------------|--|---------------------------|
| superintenden | Education Code Section 42141, if a school district, either individually or as a ment of the school district annually shall provide information to the governing boar ard annually shall certify to the county superintendent of schools the amount of | rd of the school district regarding | the estimated accrued but unf | unded cost of those claim |
| To the County | y Superintendent of Schools: | | | |
| (| Our district is self-insured for workers' compensation claims as defined in Educ | cation Code Section 42141(a): | | |
| | Total liabilities actuarially determined: | | \$ | |
| | Less: Amount of total liabilities reserved in budget: | | \$ | |
| | Estimated accrued but unfunded liabilities: | | \$ | 0.00 |
| | This school district is self-insured for workers' compensation claims through a | JPA, and offers the following info | ormation: | |
| | This school district is self-insured for workers' compensation claims through a . This school district is not self-insured for workers' compensation claims. | | ormation: Date of Meeting: June 26, 2 |) 24 |
| | · | | | 024 |
| | This school district is not self-insured for workers' compensation claims. | | | 024 |
| Signed | This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board | | | 024 |
| Signed | This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) | | | 024 |
| Signed For additional | This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: | | | 024 |
| Signed For additional Name: | This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: Francesca Martinez | | | 024 |

Budget, July 1 2023-24 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 68049 0000000 Form CEA F8BUYM4J4N(2024-25)

| 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 | 1,062,064.00 | 301 | 0.00 | 303 | 1,062,064.00 | 305 | 0.00 | | 307 | 1,062,064.00 | 309 |
| 2000 - Classified Salaries | 813,716.00 | 311 | 0.00 | 313 | 813,716.00 | 315 | 64,286.00 | | 317 | 749,430.00 | 319 |
| 3000 - Employ ee Benefits | 742,854.00 | 321 | 0.00 | 323 | 742,854.00 | 325 | 41,311.00 | | 327 | 701,543.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 381,073.00 | 331 | 450.00 | 333 | 380,623.00 | 335 | 39,992.00 | | 337 | 340,631.00 | 339 |
| 5000 - Services & 7300 - Indirect Costs | 1,241,571.00 | 341 | 0.00 | 343 | 1,241,571.00 | 345 | 45,224.00 | | 347 | 1,196,347.00 | 349 |
| | | | | TOTAL | 4,240,828.00 | 365 | | | TOTAL | 4,050,015.00 | 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 | | EDI No. |
|--|-------------|--------------|------------|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 889,872.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 170,690.00 | 380 |
| 3. STRS | 3101 & 3102 | 206,051.00 | 38: |
| 4. PERS | 3201 & 3202 | 35,550.00 | 38: |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 23,966.00 | 38 |
| 6. Health & Welfare Benefits (EC 41372) | | | 1 |
| (Include Health, Dental, Vision, Pharmaceutical, and | | | |
| Annuity Plans) | 3401 & 3402 | 89,498.00 | 38 |
| 7. Unemployment Insurance | 3501 & 3502 | 483.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 15,551.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 9,533.00 | 39: |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 1,441,194.00 | 39 |
| 12. Less: Teacher and Instructional Aide Salaries and | | 1,441,134.00 | - |
| Benefits deducted in Column 2 | | | |
| | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and | | | 1 |
| Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 0.00 | 39 |
| b. Less: Teacher and Instructional Aide Salaries and | | | 1 |
| Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 39 |
| 14. TOTAL SALARIES AND BENEFITS | | 1,441,194.00 | 39 |
| 15. Percent of Current Cost of Education Expended for Classroom | | | T |
| 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 | | 35.58% | |
| 16. District is exempt from EC 41372 because it meets the provisions | | | 1 |
| of EC 41374. (If exempt, enter 'X') | | | |

Budget, July 1 2023-24 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 68049 0000000 Form CEA F8BUYM4J4N(2024-25)

| 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 proving the province of the compensation of the compensati | visions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | | |
| | | |
| | 60.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 35.58% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 24.42% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 4,050,015.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 989,013.66 | |
| 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 | 1,029,602.00 | 301 | 0.00 | 303 | 1,029,602.00 | 305 | 0.00 | | 307 | 1,029,602.00 | 309 |
| 2000 - Classified Salaries | 686,709.00 | 311 | 0.00 | 313 | 686,709.00 | 315 | 60,265.00 | | 317 | 626,444.00 | 319 |
| 3000 - Employ ee Benefits | 752,567.00 | 321 | 0.00 | 323 | 752,567.00 | 325 | 44,129.00 | | 327 | 708,438.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 539,880.00 | 331 | 1,000.00 | 333 | 538,880.00 | 335 | 73,000.00 | | 337 | 465,880.00 | 339 |
| 5000 - Services . & 7300 - Indirect Costs | 1,428,835.00 | 341 | 0.00 | 343 | 1,428,835.00 | 345 | 38,100.00 | | 347 | 1,390,735.00 | 349 |
| _ | | · | | TOTAL | 4,436,593.00 | 365 | | | TOTAL | 4,221,099.00 | 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 | 839,602.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 155,011.00 | 380 |
| 3. STRS | 3101 & 3102 | 197,059.00 | 382 |
| 4. PERS | 3201 & 3202 | 38,824.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 22,077.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) | | | |
| (Include Health, Dental, Vision, Pharmaceutical, and | | | |
| Annuity Plans) | 3401 & 3402 | 80,834.00 | 385 |
| 7. Unemploy ment Insurance | 3501 & 3502 | 431.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 13,941.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 9,533.00 | 393 |

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

37 68049 0000000 Form CEB F8BUYM4J4N(2024-25)

| 1.2 Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 395 |
|--|---|-----------------|-------|
| Benefits deducted in Column 2 | | 1,357,312.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 300 30 | 12. Less: Teacher and Instructional Aide Salaries and | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 396 14. TOTAL SALARIES AND BENEFITS. 1,357,312.00 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 398) Line 15 must equal or exceed 80% for elementary. 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 32.16% 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X) 32.16% 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 the provisions of EC 41374. 60.00% 2. Percentage spent by this district (Part II, Line 15). 60.00% 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 27.84% 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 4221,099.00 5. Deficiency Amount (Part III, Line 3 times Line 4). 1,175,153.98 | | | |
| Benefits (other than Lottery) deducted in Column 4a (Extracted). 396 | | 0.00 | |
| Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amount (Part III, Line 3 times Line 4) Deficiency Amount (Part III, Line 1 minus Line 2) Deficiency Amoun | 13a. Less: Teacher and Instructional Aide Salaries and | | |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 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. 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X) 17. A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt the provisions of EC 41374. 18. Minimum percentage required (60% elementary, 55% unified, 50% high) 29. Percentage spent by this district (Part II, Line 15) 30. Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt the provisions of EC 41374. 19. Percentage spent by this district (Part II, Line 15) 20. Percentage spent by this district (Part III, Line 16) 21. Percentage below the minimum (Part III, Line 1 minus Line 2) 22. Percentage below the minimum (Part III, Line 1 minus Line 2) 23. Deficiency Amount (Part III, Line 3 times Line 4) 24. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 25. Deficiency Amount (Part III, Line 3 times Line 4) | | 0.00 | |
| 14. TOTAL SALARIES AND BENEFITS. 397 15. Percent of Current Cost of Education Expended for Classroom | b. Less: Teacher and Instructional Aide Salaries and | | |
| 14. TOTAL SALARIES AND BENEFITS. 1,357,312.00 397 15. Percent of Current Cost of Education Expended for Classroom | , | | 396 |
| 1.357,312.00 1917 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) 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. 16. District is exempt from EC 41372 because it meets the provisions of EC 41372. 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 the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high) 2. Percentage spent by this district (Part II, Line 15) 3. 2. fe% 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4) 1.175, 153.96 | | | |
| 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. 16. District is exempt from EC 41372 because it meets the provisions of EC 41372. A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high). 2. Percentage spent by this district (Part II, Line 15). 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). | | 1 357 312 00 | 397 |
| 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. 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). PART III: DEFICIENCY AMOUNT | | 1,007,012.00 | |
| equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). 27 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 exempt the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high). 2. Percentage spent by this district (Part II, Line 15). 3. Percentage spent by this district (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 1.175,153.96 | 15. Percent of Current Cost of Education Expended for Classroom | | |
| for high school districts to avoid penalty under provisions of EC 41372. 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). 2. Percentage spent by this district (Part II, Line 15). 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 1.175,153.96 | Compensation (EDP 397 divided by EDP 369) Line 15 must | | |
| 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). 2. Percentage spent by this district (Part II, Line 15). 3. Percentage below the minimum (Part III, Line 15). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). | equal or exceed 60% for elementary, 55% for unified and 50% | | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | for high school districts to avoid penalty under provisions of EC 41372 | | |
| 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) | | 32.16% | |
| 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) | 16. District is exempt from EC 41372 because it meets the provisions | | |
| 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) | | | |
| 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) 60.00% 2. Percentage spent by this district (Part II, Line 15) 32.16% 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 27.84% 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 4,221,099.00 5. Deficiency Amount (Part III, Line 3 times Line 4) 1,175,153.96 | | | |
| the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high) 2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4) 1,175,153.96 | PART III: DEFICIENCY AMOUNT | | |
| 2. Percentage spent by this district (Part II, Line 15) | | nd not exempt u | under |
| 2. Percentage spent by this district (Part II, Line 15) | 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | | |
| 2. Percentage spent by this district (Part II, Line 15). 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 1,175,153.96 | | | |
| 2. Percentage spent by this district (Part II, Line 15). 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 1,175,153.96 | | 60.00% | |
| 32.16% 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4) 1,175,153.96 | 2. Percentage spent by this district (Part II. Line 15) | | 1 |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 4,221,099.00 5. Deficiency Amount (Part III, Line 3 times Line 4). 1,175,153.96 | | 32.16% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 4,221,099.00 5. Deficiency Amount (Part III, Line 3 times Line 4). 1,175,153.96 | | | 1 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | | 27.84% | |
| 1,175,153.96 | | 27.84% | |
| | 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | | |
| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) | 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). | 4,221,099.00 | |
| | 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). | 4,221,099.00 | |
| | 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). | 4,221,099.00 | |
| | 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). | 4,221,099.00 | |

| Unrestricted F8BUYM4J4N(202 | | | | | | |
|---|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| 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 | 3,870,254.00 | 7.71% | 4,168,794.00 | 8.23% | 4,512,077.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 111,972.00 | 8.06% | 120,994.00 | 4.65% | 126,615.00 |
| 4. Other Local Revenues | 8600-8799 | 756,876.00 | -2.71% | 736,398.00 | 0.35% | 738,949.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (413,462.00) | 0.00% | (413,462.00) | 0.00% | (413,462.00) |
| 6. Total (Sum lines A1 thru A5c) | | 4,325,640.00 | 6.64% | 4,612,724.00 | 7.62% | 4,964,179.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 941,287.00 | | 977,138.00 |
| b. Step & Column Adjustment | | | | 35,851.00 | | 35,210.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | 101,432.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 941,287.00 | 3.81% | 977,138.00 | 13.98% | 1,113,780.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 555,001.00 | | 560,551.00 |
| b. Step & Column Adjustment | | | | 5,550.00 | | 5,606.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 555,001.00 | 1.00% | 560,551.00 | 1.00% | 566,157.00 |
| 3. Employ ee Benefits | 3000-3999 | 594,595.00 | 9.23% | 649,467.00 | 8.29% | 703,289.00 |
| 4. Books and Supplies | 4000-4999 | 465,298.00 | 14.38% | 532,198.00 | 14.16% | 607,581.00 |
| Services and Other Operating Expenditures | 5000-5999 | 1,042,050.00 | 6.03% | 1,104,853.00 | 6.16% | 1,172,862.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 44,881.00 | 0.00% | 44,881.00 | 0.00% | 44,881.00 |
| 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) | | 3,643,112.00 | 6.20% | 3,869,088.00 | 8.77% | 4,208,550.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 682,528.00 | | 743,636.00 | | 755,629.00 |

Budget, July 1 General Fund Multiyear Projections Unrestricted

37 68049 0000000 Form MYP F8BUYM4J4N(2024-25)

| 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 | | | | | | |
| Net Beginning Fund Balance (Form 01, line F1e) | | 655,532.65 | | 1,338,060.65 | | 2,081,696.65 |
| Ending Fund Balance (Sum lines C and D1) | | 1,338,060.65 | | 2,081,696.65 | | 2,837,325.65 |
| Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 | | 189,522.00 | | 204,119.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,338,060.65 | | 1,892,174.65 | | 2,633,206.65 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,338,060.65 | | 2,081,696.65 | | 2,837,325.65 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for EconomicUncertainties | 9789 | 0.00 | | 189,522.00 | | 204,119.00 |
| c. Unassigned/Unappropriated | 9790 | 1,338,060.65 | | 1,892,174.65 | | 2,633,206.65 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for EconomicUncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 1,338,060.65 | | 2,081,696.65 | | 2,837,325.65 |

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.

B1d for 2026-27 includes an adjustment for adding a position in case the District needs the position filled

Budget, July 1 General Fund Multiyear Projections Restricted

| 2. Federal Revenues 8100-8299 67,544.00 0.00% 67,544.00 0.00% 67 3. Other State Revenues 8300-8599 127,756.00 26.75% 161,934.00 2.12% 165 4. Other Local Revenues 8600-8799 182,864.00 0.00% 182,864.00 0.00% 182,864.00 0.00% 182 5. Other Financing Sources a. Transfers In 8900-8929 0.00 0.00% 0.0 | |
|--|-----------|
| year 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 8100-8099 7,518.00 0.00% 7,518.00 0.00% 67,544.00 0.00% 67,54 | |
| FINANCING SOURCES 1. LCFF/Revenue Limit Sources 8010-8099 7,518.00 0.00% 7,518.00 0.00% 7 2. Federal Revenues 8100-8299 67,544.00 0.00% 67,544.00 0.00% 67 3. Other State Revenues 8300-8599 127,756.00 26,75% 161,934.00 2.12% 165 4. Other Local Revenues 8600-8799 182,864.00 0.00% 182,864.00 0.00% 182 5. Other Financing Sources a. Transfers In 8900-8929 0.00 0.00% 0.00% 0.00% b. Other Sources 8930-8979 0.00 0.00% 0.00% 0.00% c. Contributions 8980-8999 413,462.00 0.00% 413,462.00 0.00% 413 6. Total (Sum lines A1 thru A5c) 799,144.00 4.28% 833,322.00 0.41% 836 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries 88,315.00 91 b. Step & Column Adjustment 0.00% 0.0 | |
| 2. Federal Revenues 8100-8299 67,544.00 0.00% 67,544.00 0.00% 67 3. Other State Revenues 8300-8599 127,756.00 26,75% 161,934.00 2.12% 165 4. Other Local Revenues 8600-8799 182,864.00 0.00% 182,864.00 0.00% 182,864.00 0.00% 182 5. Other Financing Sources a. Transfers In 8900-8929 0.00 0.00% 0.0 | |
| 3. Other State Revenues 8300-8599 127,756.00 26.75% 161,934.00 2.12% 165 4. Other Local Revenues 8600-8799 182,864.00 0.00% 182,864.00 0.00% 182 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 413,462.00 0.00% 413,462.00 0.00% 413 6. Total (Sum lines A1 thru A5c) 799,144.00 4.28% 833,322.00 0.41% 836 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment d. Other Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 88,315.00 4.00% 91,848.00 4.00% 95 2. Classified Salaries | 7,518.00 |
| 4. Other Local Revenues 8600-8799 182,864.00 0.00% 182,864.00 0.00% 182 5. Other Financing Sources a. Transfers In 8900-8929 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 413,462.00 0.00% 413,462.00 0.00% 413 6. Total (Sum lines A1 thru A5c) 799,144.00 4.28% 833,322.00 0.41% 836 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 88,315.00 4.00% 91,848.00 4.00% 95 2. Classified Salaries | 7,544.00 |
| 5. Other Financing Sources a. Transfers In 8900-8929 0.00 0.00% 0.00% b. Other Sources 8930-8979 0.00 0.00% 0.00% c. Contributions 8980-8999 413,462.00 0.00% 413,462.00 0.00% 413 6. Total (Sum lines A1 thru A5c) 799,144.00 4.28% 833,322.00 0.41% 836 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 88,315.00 4.00% 91,848.00 4.00% 95 | 5,366.00 |
| a. Transfers In 8900-8929 0.00 0.00% | 2,864.00 |
| b. Other Sources 8930-8979 0.00 0.00% 0.00 | |
| c. Contributions 8980-8999 413,462.00 0.00% 413,462.00 0.00% 413 6. Total (Sum lines A1 thru A5c) 799,144.00 4.28% 833,322.00 0.41% 836 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 88,315.00 4.00% 91,848.00 4.00% 95 2. Classified Salaries | |
| 6. Total (Sum lines A1 thru A5c) 799,144.00 4.28% 833,322.00 0.41% 836 B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 88,315.00 4.00% 91,848.00 4.00% 95 | |
| B. EXPENDITURES AND OTHER FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries | 3,462.00 |
| FINANCING USES 1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries | 6,754.00 |
| a. Base Salaries b. Step & Column Adjustment c. Cost-of-Liv ing Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries 88,315.00 91 3,533.00 91 4.00% 91,848.00 4.00% 95 | |
| b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries 3,533.00 3 4.00% 91,848.00 4.00% 95 | |
| c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries 88,315.00 4.00% 91,848.00 4.00% 95 | 1,848.00 |
| d. Other Adjustments 91,848.00 e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 88,315.00 4.00% 91,848.00 4.00% 95 | 3,674.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries 88,315.00 4.00% 91,848.00 4.00% 95 | |
| lines B1a thru B1d) 88,315.00 4.00% 91,848.00 4.00% 95 2. Classified Salaries | |
| | 5,522.00 |
| a. Base Salaries 131,708.00 133 | |
| | 3,025.00 |
| b. Step & Column Adjustment 1,317.00 1 | 1,330.00 |
| c. Cost-of-Living Adjustment | |
| d. Other Adjustments | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 131,708.00 1.00% 133,025.00 1.00% 134 | 4,355.00 |
| 3. Employ ee Benefits 3000-3999 157,972.00 1.66% 160,594.00 1.56% 163 | 3,096.00 |
| 4. Books and Supplies 4000-4999 74,582.00 7.93% 80,497.00 7.96% 86 | 6,907.00 |
| 5. Services and Other Operating Expenditures 5000-5999 386,785.00 2.86% 397,847.00 2.87% 409 | 9,265.00 |
| 6. Capital Outlay 6000-6999 5,000.00 2.86% 5,143.00 2.88% 5 | 5,291.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 0.00 0.00% 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00% | |
| 9. Other Financing Uses | |
| a. Transfers Out 7600-7629 0.00 0.00% 0.00% | |
| b. Other Uses 7630-7699 0.00 0.00% 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | |
| 11. Total (Sum lines B1 thru B10) 844,362.00 2.91% 868,954.00 2.93% 894 | 4,436.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (45,218.00) (35,632.00) (57, | 7,682.00) |

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| D. FUND BALANCE | | | | | | |
| Net Beginning Fund Balance (Form 01, line F1e) | | 283,763.26 | | 238,545.26 | | 202,913.26 |
| Ending Fund Balance (Sum lines C and D1) | | 238,545.26 | | 202,913.26 | | 145,231.26 |
| Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 238,545.26 | | 202,913.26 | | 145,231.26 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | | | | |
| Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 238,545.26 | | 202,913.26 | | 145,231.26 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for EconomicUncertainties | 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.) | | | | | | |
| Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for EconomicUncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 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.

| Description | Object Codes | 2024-25 Budget (Form 01) | % Change (Cols. C-A/A) | 2025-26 Projection (C) | % Change (Cols. E-C/C) | 2026-27 Projection (E) |
|---|----------------------|--------------------------------|------------------------------|------------------------------|------------------------------|---------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | (A) | (B) | | (D) | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 3,877,772.00 | 7.70% | 4,176,312.00 | 8.22% | 4,519,595.00 |
| 2. Federal Revenues | 8100-8299 | 67,544.00 | 0.00% | 67,544.00 | 0.00% | 67,544.00 |
| 3. Other State Revenues | 8300-8599 | 239,728.00 | 18.02% | 282,928.00 | 3.20% | 291,981.00 |
| 4. Other Local Revenues | 8600-8799 | 939,740.00 | -2.18% | 919,262.00 | 0.28% | 921,813.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 5,124,784.00 | 6.27% | 5,446,046.00 | 6.52% | 5,800,933.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,029,602.00 | | 1,068,986.00 |
| b. Step & Column Adjustment | | | | 39,384.00 | | 38,884.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 101,432.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,029,602.00 | 3.83% | 1,068,986.00 | 13.13% | 1,209,302.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 686,709.00 | | 693,576.00 |
| b. Step & Column Adjustment | | | | 6,867.00 | | 6,936.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 686,709.00 | 1.00% | 693,576.00 | 1.00% | 700,512.00 |
| 3. Employ ee Benefits | 3000-3999 | 752,567.00 | 7.64% | 810,061.00 | 6.95% | 866,385.00 |
| 4. Books and Supplies | 4000-4999 | 539,880.00 | 13.49% | 612,695.00 | 13.35% | 694,488.00 |
| Services and Other Operating Expenditures | 5000-5999 | 1,428,835.00 | 5.17% | 1,502,700.00 | 5.29% | 1,582,127.00 |
| 6. Capital Outlay | 6000-6999 | 5,000.00 | 2.86% | 5,143.00 | 2.88% | 5,291.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 44,881.00 | 0.00% | 44,881.00 | 0.00% | 44,881.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 4,487,474.00 | 5.58% | 4,738,042.00 | 7.70% | 5,102,986.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 637,310.00 | | 708,004.00 | | 697,947.00 |

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

| 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 | | | | | | |
| Net Beginning Fund Balance (Form 01, line F1e) | | 939,295.91 | | 1,576,605.91 | | 2,284,609.91 |
| Ending Fund Balance (Sum lines C and D1) | | 1,576,605.91 | | 2,284,609.91 | | 2,982,556.91 |
| Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 238,545.26 | | 202,913.26 | | 145,231.26 |
| c. Committed | | | | | | |
| Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| Reserv e for Economic Uncertainties | 9789 | 0.00 | | 189,522.00 | | 204,119.00 |
| Unassigned/Unappropriated | 9790 | 1,338,060.65 | | 1,892,174.65 | | 2,633,206.65 |
| f. Total Components of Ending | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | , |
| Fund Balance (Line D3f must agree with line D2) | | 1,576,605.91 | | 2,284,609.91 | | 2,982,556.91 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 189,522.00 | | 204,119.00 |
| c. Unassigned/Unappropriated | 9790 | 1,338,060.65 | | 1,892,174.65 | | 2,633,206.65 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for EconomicUncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 1,338,060.65 | | 2,081,696.65 | | 2,837,325.65 |
| Total Available Reserves - by Percent (Line E3 divided by Line | | | | | | |
| F3c) | | 29.82% | | 43.94% | | 55.60% |
| F. RECOMMENDED RESERVES | | | | | | |
| 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 | | | | | |

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

37 68049 0000000 Form MYP F8BUYM4J4N(2024-25)

| 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: | | | | | | |
| Enter the name(s) of the SELPA(s): | | | | | | |
| East County SELPA | | | | | | |
| 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) | | 326.60 | | 343.16 | | 360.64 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 4,487,474.00 | | 4,738,042.00 | | 5,102,986.00 |
| b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 4,487,474.00 | | 4,738,042.00 | | 5,102,986.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 4.00% | | 4.00% | | 4.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 179,498.96 | | 189,521.68 | | 204,119.44 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 87,000.00 | | 87,000.00 | | 87,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 179,498.96 | | 189,521.68 | | 204,119.44 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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): | 326.60 | |
| District's ADA Standard Percentage Level: | 2.0% | |

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 | 133 | 133 | | |
| Charter School | | | | |
| Total ADA | 133 | 133 | N/A | Met |
| Second Prior Year (2022-23) | | | | |
| District Regular | 121 | 121 | | |
| Charter School | | | | |
| Total ADA | 121 | 121 | 0.3% | Met |
| First Prior Year (2023-24) | | | | |
| District Regular | 212 | 212 | | |
| Charter School | | 0 | | |
| Total ADA | 212 | 212 | N/A | Met |
| Budget Year (2024-25) | | | | |
| District Regular | 327 | | | |
| Charter School | 0 | | | |
| Total ADA | 327 | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

| . 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 overesting | mated by more than the standard percentage level for the first prior year. | | | | |
| Explanation: | | | | | |
| (required if NOT met) | | | | | |
| STANDARD MET - Funded ADA has not been overestir | mated by more than the standard percentage level for two or more of the previous three years. | | | | |
| Explanation: | | | | | |
| (required if NOT met) | | | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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): | 326.6 | |
| · - | | |
| District's Enrollment Standard Percentage Level: | 2.0% | |

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.

Enrollment

| Fiscal Year | Budget | CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|----------------|--|--------|
| Third Prior Year (2021-22) | | | | |
| District Regular | 105 | 9,697 | | |
| Charter School | | | | |
| Total Enrollment | 105 | 9,697 | N/A | Met |
| Second Prior Year (2022-23) | | | | |
| District Regular | 84 | 10,169 | | |
| Charter School | | | | |
| Total Enrollment | 84 | 10,169 | N/A | Met |
| First Prior Year (2023-24) | | | | |
| District Regular | 222 | 222 | | |
| Charter School | | | | |
| Total Enrollment | 222 | 222 | 0.0% | Met |
| Budget Year (2024-25) | | | | |
| District Regular | 355 | | | |
| Charter School | | | | |
| Total Enrollment | 355 | | | |

| 2B. Comparison of District Enrollment to the Standa | rd |
|---|----|
|---|----|

| DATA FNTRY: | 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 overestim | nated by more than the standard percentage level for two or more of the previous three years. |
| | Explanation: | |
| | (required if NOT met) | |

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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 | 95 | 9,697 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 95 | 9,697 | 1.0% |
| Second Prior Year (2022-23) | | | |
| District Regular | 81 | 10,169 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 81 | 10,169 | .8% |
| First Prior Year (2023-24) | | | |
| District Regular | 212 | 222 | |
| Charter School | | | |
| Total ADA/Enrollment | 212 | 222 | 95.5% |
| | | Historical Average Ratio: | 32.4% |

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 32.9%

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|---------|
| Budget Year (2024-25) | | | | |
| District Regular | 327 | 355 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 327 | 355 | 92.0% | Not Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 343 | 373 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 343 | 373 | 92.0% | Not Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 361 | 392 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 361 | 392 | 92.1% | Not Met |

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

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

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

Explanation:

(required if NOT met)

The District started new school programs in fiscal year 2023-24. These programs are projected to continue growing. Since there is no historical data to reflect continuous growth in the programs, the District is being conservative with the ADA compared to enrollment percentage. The classroom based program shows a much lower percentage of ADA to enrollment due to chronic absenteeism. The independent study programs at the district will have a much higher of over 95% for the ADA to enrollment ratio.

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

2nd Subsequent Year

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.

Prior Year

Projected LCFF Revenue

| | - | Tot oubcoquent Tour | zna cabooquoni roui | | |
|---------------------------------------|------------------|--|---|--|--|
| (2023-24) | (2024-25) | (2025-26) | (2026-27) | | |
| 212.08 | 326.60 | 343.16 | 360.64 | | |
| | 212.08 | 326.60 | 343.16 | | |
| | 114.52 | 16.56 | 17.48 | | |
| | 54.00% | 5.07% | 5.09% | | |
| Step 2 - Change in Funding Level | | | | | |
| | 3,870,254.00 | 4,168,794.00 | 4,512,077.00 | | |
| | 1.07% | 2.93% | 3.08% | | |
| ion) | 41,411.72 | 122,145.66 | 138,971.97 | | |
| 2 divided by Step 2a) | 1.07% | 2.93% | 3.08% | | |
| | | | | | |
| s Step 2c) | 55.07% | 8.00% | 8.17% | | |
| nue Standard (Step 3, plus/minus 1%): | 54.07% to 56.07% | 7.00% to 9.00% | 7.17% to 9.17% | | |
| | , , | 212.08 326.60 212.08 212.08 314.52 54.00% 3,870,254.00 1.07% ion) 41,411.72 2 divided by Step 2a) 55.07% | 212.08 326.60 343.16 212.08 326.60 114.52 16.56 54.00% 5.07% 3,870,254.00 4,168,794.00 1.07% 2.93% ion) 2 divided by Step 2a) 1.07% 2.93% 8 Step 2c) 55.07% 8.00% | | |

Budget Year

1st Subsequent Year

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------|--------------|---------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 2,959,779.00 | 2,956,879.00 | 2,956,879.00 | 2,956,879.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
| | (2024-25) | (2025-26) | (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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-----------------------------|------------------|---------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 5,445,995.00 | 6,743,849.00 | 7,038,330.00 | 7,377,329.00 |
| District's Project | ted Change in LCFF Revenue: | 23.83% | 4.37% | 4.82% |
| | LCFF Revenue Standard | 54.07% to 56.07% | 7.00% to 9.00% | 7.17% to 9.17% |
| | 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)

The State Aid and EPA funding sources did increase proportionately to the ADA increase. However, the property taxes in objects 8021 to 8089 remained the same in budget projections from the fiscal year 2023-24 to 2026-27. Local property taxes do not increase in proportion to ADA which is why the standard is not met for each fiscal year.

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

63.6% to 71.6%

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio | |
|----------------------------------|--|----------------------------------|--|---------------------|
| | Salaries and Benefits | Total Expenditures | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form 01, Objects 1000- 3999) | (Form 01, Objects 1000- 7499) | to Total Unrestricted Expenditures | |
| Third Prior Year (2021-22) | 1,348,975.25 | 2,162,224.14 | 62.4% | |
| Second Prior Year (2022-23) | 1,397,863.35 | 1,851,615.19 | 75.5% | |
| First Prior Year (2023-24) | 2,198,585.00 | 3,392,704.00 | 64.8% | |
| | | Historical Average Ratio: | 67.6% | |
| | | ' | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| District's Reserve Standard Perc | centage (Criterion 10B, Line 4): | 4.0% | 4.0% | 4.0% |
| District's Sa | laries and Benefits Standard | | | |
| (historical average i | ratio, plus/minus the greater | | | |

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

of 3% or the district's reserve standard percentage):

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

Budget - Unrestricted

63.6% to 71.6%

63.6% to 71.6%

(Resources 0000-1999)

| | Salaries and Benefits | Total Expenditures | Ratio | |
|-------------------------------|----------------------------------|----------------------------------|--|---------|
| | (Form 01, Objects 1000- 3999) | (Form 01, Objects 1000- 7499) | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form MYP, Lines B1-B3) | (Form MYP, Lines B1-B8, B10) | to Total Unrestricted Expenditures | Status |
| Budget Year (2024-25) | 2,090,883.00 | 3,598,231.00 | 58.1% | Not Met |
| 1st Subsequent Year (2025-26) | 2,187,156.00 | 3,824,207.00 | 57.2% | Not Met |
| 2nd Subsequent Year (2026-27) | 2,383,226.00 | 4,163,669.00 | 57.2% | Not Met |

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

(required if NOT met)

Charter oversight expenses make up a significant amount of the 5000 series object code expenditures which skews our labor and benefit ratios. The District began operating 2 independent study programs in 2023-24 which the SoCal program had more non salary expenditures due to start up costs and the way the program is ran. In the future years of those programs, the salaries and benefits will increase.

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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): | 55.07% | 8.00% | 8.17% |
| 2. District's Other Revenues and Expenditures | | | |
| Standard Percentage Range (Line 1, plus/minus 10%): | 45.07% to 65.07% | -2.00% to 18.00% | -1.83% to 18.17% |
| 3. District's Other Revenues and Expenditures | | | |
| Explanation Percentage Range (Line 1, plus/minus 5%): | 50.07% to 60.07% | 3.00% to 13.00% | 3.17% to 13.17% |

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.

| | | Percent Change | Change Is Outside |
|--|-----------|--------------------|-------------------|
| Object Range / Fiscal Year | Amount | Over Previous Year | Explanation Range |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2023-24) | 70,833.00 | | |
| Budget Year (2024-25) | 67,544.00 | (4.64%) | Yes |
| 1st Subsequent Year (2025-26) | 67,544.00 | 0.00% | Yes |
| 2nd Subsequent Year (2026-27) | 67,544.00 | 0.00% | Yes |

Explanation:

(required if Yes)

In 2024-25, resource 4126 had a decrease of \$5,539 and resource 3310 is projecting an increase of \$2,250. Those net to a change of (\$3,289). Other federal funding sources are projected to remain the same. Fiscal years 2025-26 and 2026-27 are projected to have the funded amounts in 2024-25.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| 310,111.00 | | |
|------------|----------|-----|
| 239,728.00 | (22.70%) | Yes |
| 282,928.00 | 18.02% | Yes |
| 291,981.00 | 3.20% | No |

Explanation:

(required if Yes)

One-time state funding is reduced which is made up of the following: Arts, Music, & Mat Block Grant (\$29,475), Learning Recovery Block Grant (\$19,020) and Classified Emp Summer Ast (\$3,229). There was also a prior year state income of \$22,355 received in 2023-24 not included in the future fiscal years. Since ELOP is funded on prior year ADA, there was a reduction of \$41,774 from fiscal year 2023-24 but increased by \$31,778 in 2025-26 projections.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| 1,080,807.00 | | |
|--------------|----------|-----|
| 939,740.00 | (13.05%) | Yes |
| 919,262.00 | (2.18%) | Yes |
| 921,813.00 | .28% | Yes |

Explanation:

(required if Yes)

In 2023-24, the District is projected to receive \$148,303 from a settlement which is a one-time revenue for the current year.

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

| 381,073.00 | | |
|------------|--------|-----|
| 539,880.00 | 41.67% | Yes |
| 612,695.00 | 13.49% | Yes |
| 694,488.00 | 13.35% | Yes |

Explanation:

(required if Yes)

The increase is mainly due to District enrollment growing by 60% which will substantially affect the books and supplies object codes due to additional materials needing to be provided for students. The District will also be doing a technology refresh in 2024-25 for students and staff.

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

| 1,241,571.00 | | |
|--------------|--------|-----|
| 1,428,835.00 | 15.08% | Yes |
| 1,502,700.00 | 5.17% | No |
| 1,582,127.00 | 5.29% | No |

Explanation:

(required if Yes)

The increase is mainly due to District enrollment growing by 60% in our independent study programs which do have enrichment services provided to students.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year Amount Over Previous Year Status

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

| 1,461,751.00 | | |
|--------------|----------|---------|
| 1,247,012.00 | (14.69%) | Not Met |
| 1,269,734.00 | 1.82% | Met |
| 1,281,338.00 | .91% | Met |

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

| ion ob) | | |
|--------------|--------|---------|
| 1,622,644.00 | | |
| 1,968,715.00 | 21.33% | Not Met |
| 2,115,395.00 | 7.45% | Met |
| 2,276,615.00 | 7.62% | Met |

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

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

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

Explanation:

Federal Revenue (linked from 6B if NOT met) In 2024-25, resource 4126 had a decrease of \$5,539 and resource 3310 is projecting an increase of \$2,250. Those net to a change of (\$3,289). Other federal funding sources are projected to remain the same. Fiscal years 2025-26 and 2026-27 are projected to have the funded amounts in 2024-25.

Explanation:

Other State Revenue (linked from 6B if NOT met) One-time state funding is reduced which is made up of the following: Arts, Music, & Mat Block Grant (\$29,475), Learning Recovery Block Grant (\$19,020) and Classified Emp Summer Ast (\$3,229). There was also a prior year state income of \$22,355 received in 2023-24 not included in the future fiscal years. Since ELOP is funded on prior year ADA, there was a reduction of \$41,774 from fiscal year 2023-24 but increased by \$31,778 in 2025-26 projections.

Explanation:

Other Local Revenue (linked from 6B

if NOT met)

In 2023-24, the District is projected to receive \$148,303 from a settlement which is a one-time revenue for the current year.

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

The increase is mainly due to District enrollment growing by 60% which will substantially affect the books and supplies object codes due to additional materials needing to be provided for students. The District will also be doing a technology refresh in 2024-25 for students and staff.

Explanation:

Services and Other Exps

(linked from 6B if NOT met)

The increase is mainly due to District enrollment growing by 60% in our independent study programs which do have enrichment services provided to students.

NOTE:

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

7. CRITERION: Facilities Maintenance

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

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

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

financing uses for that fiscal year. Statute exlude 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) 4.424.432.00 b. Plus: Pass-through Revenues and Apportionments 3% Required Budgeted Contribution¹ (Line 1b, if line 1a is No) 0.00 Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Not Met 4.424.432.00 132.732.96 91.845.00 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)

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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.

| 1. | District's Available Reserve Amounts (resources 0000-1999) |
|----|---|
| | a. Stabilization Arrangements |
| | (Funds 01 and 17, Object 9750) |
| | b. Reserve for Economic Uncertainties |
| | (Funds 01 and 17, Object 9789) |
| | c. Unassigned/Unappropriated |
| | (Funds 01 and 17, Object 9790) |
| | d. Negative General Fund Ending Balances in Restricted |
| | Resources (Fund 01, Object 979Z, if negative, for each of |
| | resources 2000-9999) |
| | e. Av ailable Reserves (Lines 1a through 1d) |
| 2. | Expenditures and Other Financing Uses |
| | a. District's Total Expenditures and Other Financing Uses |
| | (Fund 01, objects 1000-7999) |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources |
| | 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) |
| | c. Total Expenditures and Other Financing Uses |
| | (Line 2a plus Line 2b) |

District's Available Reserve Percentage (Line 1e divided by Line 2c)

| Third Prior Year | Second Prior Year | First Prior Year |
|------------------|-------------------|------------------|
| (2021-22) | (2022-23) | (2023-24) |
| | | |
| | | |
| 0.00 | 0.00 | 0.00 |
| | | |
| 0.00 | 142,149.00 | 213,716.00 |
| | | |
| 686,042.16 | 0.00 | 419,823.65 |
| | | |
| | | |
| 0.00 | 0.00 | 0.00 |
| 686,042.16 | 142,149.00 | 633,539.65 |
| | | |
| | | |
| 3,649,403.75 | 2,842,975.18 | 4,274,324.00 |
| | | |
| | | 0.00 |
| | | |
| 3,649,403.75 | 2,842,975.18 | 4,274,324.00 |
| | | |
| 18.8% | 5.0% | 14.8% |

| District's Deficit Spending Standard | Percentage Levels |
|--------------------------------------|---------------------|
| | (Line 3 times 1/3): |

| 6.3% | 1.7% | 4.9% |
|------|------|------|
| | | |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated

| DATA ENTRY. All data are extracted of calculated. | | | | |
|---|---------------------------|------------------------------------|--|---------|
| | Net Change in | Total Unrestricted Expenditures | Deficit Spending Level | |
| | Unrestricted Fund Balance | and Other Financing Uses | (If Net Change in Unrestricted Fund | |
| Fiscal Year | (Form 01, Section E) | (Form 01, Objects 1000- 7999) | Balance is negative, else N/A) | Status |
| Third Prior Year (2021-22) | (194,986.32) | 2,208,224.14 | 8.8% | Not Met |
| Second Prior Year (2022-23) | 290,756.44 | 1,871,615.19 | N/A | Met |
| First Prior Year (2023-24) | (323,973.00) | 3,425,750.00 | 9.5% | Not Met |
| Budget Year (2024-25) (Information only) | 682,528.00 | 3,643,112.00 | | |
| | | | | |

8C. Comparison of District Deficit Spending to the Standard

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

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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

Explanation:

(required if NOT met)

Deficit spending was done in 2021-22 for COVID expenditures that needed to be spent. There were also the yearly expenses with declining enrollment. Deficit spending was needed in 2023-24 due to the implementation of two new programs at the District (SoCal and DMSA). There were a lot of initial costs and the increase in enrollment will continue growing the districts revenues.

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

| CRITERION: Fund and Cash Balar |
|--|
|--|

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.

Beginning Fund Balance

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

327

District's Fund Balance Standard Percentage Level:

1.3%

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.

| | (Form 01, Line F1e, | (Form 01, Line F1e, Unrestricted Column) | | |
|--|---------------------|--|------------------------------|---------|
| Fiscal Year | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | Status |
| Third Prior Year (2021-22) | 826,258.28 | 883,735.53 | N/A | Met |
| Second Prior Year (2022-23) | 721,679.84 | 688,749.21 | 4.6% | Not Met |
| First Prior Year (2023-24) | 810,196.52 | 979,505.65 | N/A | Met |
| Budget Year (2024-25) (Information only) | 655,532,65 | | | • |

Unrestricted General Fund Beginning Balance ²

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) | |

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

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)
 2,578,617.00
 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) | |

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

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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.

^a 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 | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
| | (2024-25) | (2025-26) | (2026-27) |
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. | 327 | 343 | 361 |
| Subsequent Years, Form MYP, Line F2, if available.) | | | |
| District's Reserve Standard Percentage Level: | 4% | 4% | 4% |

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

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

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

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

2.

| | | Budget Year | 1st Subsequent Year |
|----|--|--------------|---------------------|
| | | (2024-25) | (2025-26) |
| 1. | Expenditures and Other Financing Uses | | |
| | (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 4,487,474.00 | 4,738,042 |
| 2. | Plus: Special Education Pass-through | | |
| | (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0. |
| 3. | Total Expenditures and Other Financing Uses | | |
| | (Line B1 plus Line B2) | 4,487,474.00 | 4,738,042 |
| 4. | Reserve Standard Percentage Level | 4% | 4% |
| 5. | Reserve Standard - by Percent | | |
| | (Line B3 times Line B4) | 179,498.96 | 189,521 |
| 6. | Reserve Standard - by Amount | | |

4%

2nd Subsequent Year

(2026-27)

4 738 042 00

4,738,042.00

189,521.68

0.00

5 102 986 00

5,102,986.00

204,119.44

0.00

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

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

| | (Greater of Line B5 or Line B6) | 179,498.96 | 189,521.68 | 204,119.44 |
|----|--|------------|------------|------------|
| 7. | District's Reserve Standard | | | |
| | (\$87,000 for districts with 0 to 1,000 ADA, else 0) | 87,000.00 | 87,000.00 | 87,000.00 |
| | | | | |

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | | Budget Year (2024-25) | 1st Subsequent Year (2025- 26) | 2nd Subsequent Year (2026-27) |
|---|--|-----------------------|-----------------------------------|----------------------------------|
| 1. | General Fund - Stabilization Arrangements | | | |
| | (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties | | | |
| | (Fund 01, Object 9789) (Form MYP, Line E1b) | 0.00 | 189,522.00 | 204,119.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount | | | |
| | (Fund 01, Object 9790) (Form MYP, Line E1c) | 1,338,060.65 | 1,892,174.65 | 2,633,206.65 |
| 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) | 1,338,060.65 | 2,081,696.65 | 2,837,325.65 |
| 9. | District's Budgeted Reserve Percentage (Information only) | | | |
| | (Line 8 divided by Section 10B, Line 3) | 29.82% | 43.94% | 55.60% |
| | District's Reserve Standard | | | |
| | (Section 10B, Line 7): | 179,498.96 | 189,521.68 | 204,119.44 |
| | Status: | Met | Met | Met |

| 10D. | Comparison | of District | Reserve | Amount to | the Standard |
|------|------------|-------------|---------|-----------|--------------|

| DATA ENTRY: Enter an explanation if the standard is not n | net. |
|---|------|
|---|------|

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

| Explanation: | |
|-----------------------|--|
| (required if NOT met) | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

| UPPLEMENTAL INFORMATION | | | | |
|-------------------------|---|-------------|--|--|
| ATA ENTRY: (| Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer. | | | |
| S1. | Contingent Liabilities | | | |
| 1a. | Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, | | | |
| | state compliance reviews) that may impact the budget? | No | | |
| 1b. | If Yes, identify the liabilities and how they may impact the budget: | | | |
| S2 . | Use of One-time Revenues for Ongoing Expenditures | | | |
| 1a. | Does your district have ongoing general fund expenditures in the budget in excess of one percent of | | | |
| | the total general fund expenditures that are funded with one-time resources? | No | | |
| 1b. | If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years: | | | |
| S 3. | 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 expenditure | es reduced: | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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

SSA. 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, 0 | Object 8980) | | | |
| First Prior Year (2023-24) | (470,742.00) | | | |
| Budget Year (2024-25) | (413,462.00) | (57,280.00) | (12.2%) | Not Met |
| 1st Subsequent Year (2025-26) | (413,462.00) | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | (413,462.00) | 0.00 | 0.0% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2023-24) | 0.00 | | | |
| Budget Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2023-24) | 33,046.00 | | | |
| Budget Year (2024-25) | 44,881.00 | 11,835.00 | 35.8% | Met |
| 1st Subsequent Year (2025-26) | 44,881.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 44,881.00 | 0.00 | 0.0% | Met |
| 1d. Impact of Capital Projects Do you have any capital projects that may impact the general fund operational budget? | | | No | |

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

No

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.

(required if NOT met)

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: | Projecting lower expenditures in SPED, Transportation home to school, and restricted maintenance account which affected the | |
|---|---|--|
| (required if NOT met) | contributions made. | |
| MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. | | |
| Explanation: | | |

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: CS_District, Version 9

1b.

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

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

| 1c. | MET - Projected transfers out have not changed by me | ore 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)

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

Printed: 6/20/2024 5:45 AM

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 D | istrict's Long-term Con | nmitments | | | | |
|--|------------------------------|---------------|-------------------------------------|---------------------------------|--|------------------------|
| DATA ENTRY: Click the appro | opriate button in item 1 ai | nd enter data | in all columns of item 2 for app | olicable long-term commitments; | there are no extractions in this section. | |
| Does your district have | v e long-term (multiy ear) o | commitments | .? | | | |
| | d Sections S6B and S6C | | | Yes | | |
| | | | _ ments and required annual debt | | e long-term commitments for postemploy mer | nt benefits other than |
| | EB is disclosed in item S | | | | | |
| | | # of Years | | SACS Fund and Object Codes | S Used For: | Principal Balance |
| Type of Com | mitment | Remaining | Funding Source | es (Revenues) | Debt Service (Expenditures) | as of July 1, 2024 |
| Leases | | 3 | Fund 01, Obj 0000 | | Fund 01, Obj 7439 | 16,203 |
| Certificates of Participation | | | | | | |
| General Obligation Bonds | | 24 | Fund 51, Obj 8611 | | Fund 51, Obj 7434 | 5,477,640 |
| Supp Early Retirement Progra | am | | | | | |
| State School Building Loans | | | | | | |
| Compensated Absences | | | | | | |
| | | | | | | |
| Other Long-term Commitment | ts (do not include OPEB): | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TO | OTAL: | | | | | 5,493,843 |
| | | | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| | | | Annual Payment | Annual Payment | Annual Pay ment | Annual Payment |
| Type of Commitme | ent (continued) | | (P & I) | (P & I) | (P & I) | (P & I) |
| Leases | | | 5,603 | 5,603 | 5,603 | 5,603 |
| Certificates of Participation | | | | | | |
| General Obligation Bonds | | | 249,926 | 252,167 | 269,385 | 276,270 |
| Supp Early Retirement Progra | am | | | | | |
| State School Building Loans | | | | | | |
| Compensated Absences | | | | | | |
| Other Long-term Commitment | ts (continued): | | Г | 1 | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | - | | | | |
| | Total Annual | | 255,529 | 257,770 | 274,988 | 281,873 |
| Has total annual payment increased over prior year | | | eu over prior year (2023-24)? | Yes | Yes | Yes |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

| S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment | | | | |
|--|--|---|--|--|
| | | | | |
| DATA ENTRY: E | inter an explanation if Yes. | | | |
| 1a. | Yes - Annual payments for long-term commitments h be funded. | ave increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will | | |
| | Explanation: | The increases are from the general obligation bond which is funded through Fund 51. | | |
| | (required if Yes | | | |
| | to increase in total | | | |
| | annual pay ments) | | | |
| | | | | |
| S6C. Identificat | ion of Decreases to Funding Sources Used to Pay Lo | ng-term Commitments | | |
| DATA ENTRY: C | 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 commitme | ents 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) | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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: CI | ick the appropriate button in item 1 and enter data in all other applicable items; the | re are no extractions in this section exce | ept 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 OPER | | | |
| 2. | For the district's OPEB: a. Are they lifetime benefits? | No | ٦ | |
| | a. Are they incline benefits? | No | | |
| | b. Do benefits continue past age 65? | No | 7 | |
| | c. Describe any other characteristics of the district's OPEB program including eli | igibility criteria and amounts, if any, tha | i retirees are required to contribute | toward their own benefits: |
| | None | | | |
| | None | | | |
| 3 | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? | | | |
| | | | | |
| | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o | r | Self-Insurance Fund | Gov ernmental Fund |
| | gov ernmental fund | | 0 | 0 |
| 4. | OPEB Liabilities | | | |
| | a. Total OPEB liability | | 106,161.00 | |
| | b. OPEB plan(s) fiduciary net position (if applicable) | | 94,928.00 | |
| | c. Total/Net OPEB liability (Line 4a minus Line 4b) | | 11,233.00 | |
| | d. Is total OPEB liability based on the district's estimate | | | |
| | or an actuarial valuation? | | Actuarial | |
| | e. If based on an actuarial valuation, indicate the measurement date | | | |
| | of the OPEB valuation | | 6/30/2023 | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| 5. | OPEB Contributions | (2024-25) | (2025-26) | (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) | 0.00 | 0.00 | 0.00 |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 9,520.00 | 12,846.00 | 0.00 |
| | d. Number of retirees receiving OPEB benefits | 1.00 | 1.00 | 1.00 |
| | | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

| S7B. Identification | n of the District's Unfunded Liability for Self-Insurance Programs | | | |
|---------------------|---|------------------------------------|---------------------------------------|--------------------------------|
| DATA ENTRY: Clic | k 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' com welfare, or property and liability? (Do not include OPEB, which is covered in Ser | |) | |
| | | | No | |
| 2 | Describe each self-insurance program operated by the district, including details for actuarial), and date of the valuation: | or each such as level of risk reta | ined, funding approach, basis for vai | uation (district's estimate or |
| | | | | |
| 3. | Self-Insurance Liabilities | | | |
| | a. Accrued liability for self-insurance programs | | | |
| | b. Unfunded liability for self-insurance programs | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| 4. | Self-Insurance Contributions | (2024-25) | (2025-26) | (2026-27) |
| | a. Required contribution (funding) for self-insurance programs | | | |
| | b. Amount contributed (funded) for self-insurance programs | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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 Ana | alysis of District's Labor Agreements - Certific | ated (Non-management) Employees | | | | |
|----------------------------------|--|---|------------------------------------|----------------------------------|---------------------|--|
| DATA ENTRY: | Enter all applicable data items; there are no extract | tions in this section. | | | | |
| | | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | |
| | | (2023-24) | (2024-25) | (2025-26) | (2026-27) | |
| Number of cert equivalent(FTE | tificated (non-management) full - time - :) positions | 7 | 7 | 7 | 7 | |
| Certificated (N | Ion-management) Salary and Benefit Negotiation | ons | Г | | | |
| 1. | Are salary and benefit negotiations settled for | | | No | | |
| | | If Yes, and the corresponding public disclifiled with the COE, complete questions 2 | | | | |
| | | If Yes, and the corresponding public disclubeen filed with the COE, complete question | | | | |
| | | If No, identify the unsettled negotiations i | including any prior year unsettled | d negotiations and then complete | questions 6 and 7. | |
| | | The district is still finalizing with DTA negotiations for 2023-24. | | | | |
| | | | | | | |
| Negotiations Se | <u>ettled</u> | | _ | | | |
| 2a. | Per Government Code Section 3547.5(a), date | date of public disclosure board meeting: | | | | |
| 2b. | Per Government Code Section 3547.5(b), was | the agreement certified | | | | |
| | by the district superintendent and chief busine | ss official? | | | | |
| | | If Yes, date of Superintendent and CBO of | 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 ado | ption: | | 7 | |
| 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 projections (MYPs)? | e budget and multiyear | | | | |
| | | 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") | | | | |
| | | | | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

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

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

| <u>Negotiations</u> | Not Settled | | | |
|---------------------|--|---------------------------------------|---------------------|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 6476 | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated | (Non-management) Health and Welfare (H&W) Benefits | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | | | |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| Certificated | (Non-management) Prior Year Settlements | | | - |
| Are any new | costs from prior year settlements included in the budget? | | | |
| | If Yes, amount of new costs included in the budget and MYPs | | | |
| | If Yes, explain the nature of the new costs: | | | |
| | | | | |
| | | | | |
| | | | | |
| | <u> </u> | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated | (Non-management) Step and Column Adjustments | (2024-25) | (2025-26) | (2026-27) |
| o ci tinoutou | (Non-management, Grop and Goranin Aujastinonis | (2024-20) | (2020 20) | (2020 21) |
| 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 | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated | (Non-management) Attrition (layoffs and retirements) | (2024-25) | (2025-26) | (2026-27) |
| | (| (212 : 22) | (=====) | (====================================== |
| 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? | | | |
| Cautificated | (Non-management) Other | | | |
| | (Non-management) - Other | f ampleyment leave of absence benuese | oto): | |
| List other sig | gnificant contract changes and the cost impact of each change (i.e., class size, hours o | employment, leave of absence, bonuses | s, etc.): | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

| S8B. Cost Ana | lysis of District's Labor Agreements - Classifie | d (Non-management) Employees | | | |
|-----------------|--|--|------------------------------------|------------------------------------|---------------------|
| DATA ENTRY: I | Enter all applicable data items; there are no extracti | ions in this section. | | | |
| | | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Number of clas | sified(non - management) FTE positions | 10.17 | 11.17 | 11.17 | 11.17 |
| Classified (No | n-management) Salary and Benefit Negotiations | | | | |
| 1. | Are salary and benefit negotiations settled for the | | | No | |
| | | If Yes, and the corresponding public disclo | ∟ sure documents have been file | ed with the COE, complete question | ns 2 and 3. |
| | | If Yes, and the corresponding public disclo | sure documents have not been | filed with the COE, complete que | estions 2-5. |
| | | If No, identify the unsettled negotiations in | ncluding any prior year unsettle | d negotiations and then complete | questions 6 and 7. |
| | Γ | The district is still negotiating with CSEA for | or 2023-24. | | |
| | | | | | |
| | | | | | |
| Negotiations Se | ettled | | | | |
| 2a. | Per Government Code Section 3547.5(a), date of | of public disclosure | Γ | | |
| | board meeting: | • | | | |
| 2b. | Per Government Code Section 3547.5(b), was the | he agreement certified | | | |
| | by the district superintendent and chief busines | | | | |
| | | If Yes, date of Superintendent and CBO c | ertification: | | |
| 3. | Per Government Code Section 3547.5(c), was a | a budget revision adopted | | | |
| | to meet the costs of the agreement? | | | | |
| | | If Yes, date of budget revision board adop | ition: | | |
| 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 multiy ear | | | |
| | 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 salar | y commitments: | |
| | | | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

| Negotiations Not | Settled | | | |
|---------------------|--|--|---------------------|---------------------|
| 6. | Cost of a one percent increase in salary and statutory benefits | 6390 | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non- | management) Health and Welfare (H&W) Benefits | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | No | No | No |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| Classified (Non- | management) Prior Year Settlements | | | |
| Are any new cost | s from prior year settlements included in the budget? | No | | |
| | If Yes, amount of new costs included in the budget and MYPs | | | |
| | If Yes, explain the nature of the new costs: | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non- | management) Step and Column Adjustments | (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 | 6867 | 6867 | 6936 |
| 3. | Percent change in step & column over prior year | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non- | management) Attrition (layoffs and retirements) | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are savings from attrition included in the budget and MYPs? | No | No | No |
| | Association of the fact three laid off control on the desired of | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |
| | | | | |
| | | | | |
| | | | | |
| • | management) - Other | | | |
| List other signific | ant contract changes and the cost impact of each change (i.e., hours of employme | ent, leave of absence, bonuses, etc.): | | |
| | | | | |
| | | | | |
| | | | | |

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

| S8C. Cos | t Analysis of District's Labor Agreements - Manage | ment/Supervisor/Confidential Employee | es | | |
|---------------------|--|--|------------------------------------|--------------------------------|---------------------|
| | RY: Enter all applicable data items; there are no extract | | | | |
| | | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Number of positions | f management, supervisor, and confidential FTE | 3 | 3 | 3 | 3 |
| Managem | ent/Supervisor/Confidential | | | | |
| _ | d 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 i | including any prior year unsettled | negotiations and then complete | questions 3 and 4. |
| | | | | | |
| | | | | | |
| | | If n/a, skip the remainder of Section S8C. | | | |
| Negotiatio | ns 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 | e budget and multiy ear | | | |
| | projections (MYPs)? | | | | |
| | | Total cost of salary settlement | | | |
| | | % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |
| Negotiation | ns Not Settled | | | | |
| 3. | Cost of a one percent increase in salary and s | statutory benefits | | | |
| | | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (2024-25) | (2025-26) | (2026-27) |
| 4. | Amount included for any tentative salary sche | edule increases | | | |
| Managem | ent/Supervisor/Confidential | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Health an | d Welfare (H&W) Benefits | | (2024-25) | (2025-26) | (2026-27) |
| | | | | | |
| 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 projected change in H&W cost ove | rior y ear | | | |
| _ | ent/Supervisor/Confidential | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Step and | Column Adjustments | | (2024-25) | (2025-26) | (2026-27) |
| 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 ye | ear | | | |
| Managem | ent/Supervisor/Confidential | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| - | nefits (mileage, bonuses, etc.) | | (2024-25) | (2025-26) | (2026-27) |
| | | | | | |
| 1. | Are costs of other benefits included in the bud | get and MYPs? | | | |
| 2. | Total cost of other benefits | | | | |

Percent change in cost of other benefits over prior year

3.

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

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?

Jun 26, 2024

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

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

2024-25 Budget, July 1 General Fund School District Criteria and Standards Review

37 68049 0000000 Form 01CS F8BUYM4J4N(2024-25)

Yes

| | INDICATORS | |
|--|------------|--|
| | | |

| • | cal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 e | , 66 | |
|-----|--|------|--|
| A1. | Do cash flow projections show that the district will end the budget year with a | | |
| | negative cash balance in the general fund? | No | |
| A2. | Is the system of personnel position control independent from the payroll system? | | |
| | | No | |
| A3. | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the | | |
| | enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No | |
| A4. | Are new charter schools operating in district boundaries that impact the district's | | |
| | enrollment, either in the prior fiscal year or budget year? | No | |
| A5. | Has the district entered into a bargaining agreement where any of the budget | | |
| | or subsequent years of the agreement would result in salary increases that | Yes | |
| | are expected to exceed the projected state funded cost-of-living adjustment? | | |
| A6. | Does the district provide uncapped (100% employer paid) health benefits for current or | | |
| | retired employ ees? | No | |
| A7. | Is the district's financial system independent of the county office system? | | |
| | | No | |
| A8. | Does the district have any reports that indicate fiscal distress pursuant to Education | | |
| | Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No | |
| A9. | Have there been personnel changes in the superintendent or chief business | | |

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

| Comments: | |
|------------|--|
| (optional) | |
| | |
| | |
| | |
| | |
| | |
| | |

End of School District Budget Criteria and Standards Review

official positions within the last 12 months?

DEHESA ELEMENTARY

2023-24 CASHFLOW

| | | | TE DATE /2024 | ACTUALS TO MONTH OF: LEAI May 6804 | | BUSINESS UNIT 01000 | BUSINESS A L. Wig | | | | | Diet | rict's authorizing signa | ture | | | | | |
|------|--------|------------------------|-------------------|--|------------|------------------------|------------------------|--------------|--------------|--------------|-------------------------|--------------|--------------------------|--------------------------|---------------------|-----------------|--------------------|------------------|------------------------------|
| | | 5/16 | 12024 | May 6804 | 9 | | | | | | | | | | | | | | |
| | | | | | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL | Estimated Actuals 2023-24 |
| | | | | CHARTII BEGINNING B | ALANCE: \$ | 1,900,280 \$ | 1,933,648 \$ | 1,838,866 \$ | 1,837,147 \$ | 1,052,412 \$ | 1,070,293 \$ | 1,387,436 \$ | 155,558 \$ | 404,764 \$ | 753,864 | \$ 1,436,393 \$ | 1,470,459 | July - June 30th | 2023-24 |
| | | LCFF SOURCE | ES | | | | | | | | | | | Ţ. | | | | | |
| 1.1 | S | 8011 8021-8046 | | LCFF | \$ \$ | | 53,320 \$ 46,311 \$ | | | | 95,976 \$ 523,348 \$ | | 207,526 \$ 135,353 \$ | 207,526 \$ 139,387 \$ | 207,526 688,224 | | 354,471 341,502 | | |
| 1.3 | S | 8012 | | Property Taxes EPA | \$ | | 40,311 \$ | | | | 92,861 \$ | | 135,353 \$ | 306,538 \$ | 688,224 | | | | |
| 1.4 | S | 8047 | | RDA Residual Balance & CRD | \$ | | - \$ | | | | - \$ | | - \$ | - \$ | - : | | - | \$ - | \$ - |
| 1.5 | S | 8096 | | Charter In Lieu Taxes | \$ | | - \$ | | | | - \$ | | - S | - \$ | - : | | - | | |
| 1.6 | S A | 8097 Multiple | | Special Education - Prop Tax Transfer Other Revenue Sources | \$ | | - S | | | | - \$ | | - \$ - \$ | - S | - 3 | | 597 | | |
| 1.7 | A | 8000 | 1.8099 | TOTAL LCFF SOURCES | 3 | 232,115 \$ | 99,631 \$ | | | | 712,185 \$ | | 342,879 \$ | | 895,750 | | 918,658 | • | |
| | | FEDERAL RE | | | | , | , | | | | | (-,,, + | | , | , | | | | |
| 2.1 | A | 8110 | VENUE | Impact Aid | s | - s | - S | - s | - S | - S | - s | - s | - S | - S | - 1: | s - s | - | s - | s - |
| 2.2 | s | 8181&8182 | | Special Education | \$ | | - \$ | | | | - S | | - S | - \$ | - 3 | | | * | \$ 23,009 |
| 2.3 | S/A | 8285 | 9010 roll-up | Federal Pass Through | \$ | | - \$ | | | | - S | | - S | - \$ | - 1 | | | * | s - |
| 2.4 | S | 8290 | 3010&3025 | Title I - Fed Cash Mgmt System | \$ | | - \$ | | | | - \$ | | - \$ | - \$ | - : | | | | |
| 2.5 | S | 8290 8290 | 4035 4201&4203 | Title II - Fed Cash Mgmt System Title III - Fed Cash Mgmt System | \$ | | - S | | | | - S | | 3,008 \$ | - S | - : | | 988 | | \$ 3,953 \$ |
| 2.7 | A | Multiple | .2010-200 | Other Federal | \$ | | 14,621 \$ | | | | - S | | - \$ | - \$ | | | 0 | * | |
| 2.8 | М | 8220&8290 | Multiple | Other Federal (One-Time Funding) | \$ | | - \$ | - S | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - : | \$ - | | \$ - | \$ - |
| 2.9 | M | 8290 | 3212 | One-Time Funding ESSER II (Obligate by 9/30/2023) | \$ | , , | - \$ | | | | - \$ | | - \$ | - \$ | - : | · . | | | s - |
| 2.11 | M | 8290 8290 | 3213&3214 | One-Time Funding ESSER III (Obligate by 9/30/2024) One-Time Funding ELO Grant (Obligate by *) | \$ | | - \$ | | | | - \$ | | - \$ | - \$ | - 3 | | | \$ - \$ - | \$ - |
| 2.12 | IVI | 8100 | 1-8299 | TOTAL FEDERAL REVENUE | 5 | , , | 14,621 \$ | | 8,128 \$ | | - S | 22,067 \$ | 3,008 \$ | | - : | - | 5,801 | • | |
| | | OTHER STAT | E DEVENUE | | | 1. | , , | 1. | | | 1. | / | ., | | | | ., | | |
| 3.1 | S | 8311-8319 | | PA Sp. Ed. (SELPA Administrator & Infant) | s | - \$ | - \$ | - S | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - 1 | s - s | - 1 | s - | \$ - |
| 3.2 | M | 8311-8319 | | PA Recomputations CY & PY | \$ | | - \$ | | | | | | - S | - \$ | - : | | | | \$ - |
| 3.3 | S | 8550 | | Mandate Block | \$ | | - \$ | | | | - S | | - S | - S | - : | \$ - \$ | - | \$ 3,038 | |
| 3.4 | S | 8560 | | Lottery | \$ | | - S | | | | - \$ | | - \$ | | - : | | | | \$ 54,540 |
| 3.5 | S | 8590 8590 | 2600 6546 | PA Expanded Learning Opportunities Program (TK/K-6) PA Mental Health-Related Services | \$ | | 2,502 \$ 327 \$ | | | | 4,503 \$ 588 \$ | | 4,504 \$ 2,389 \$ | 4,504 \$ 2.389 \$ | 4,504 : 2.389 : | | 4,505 2,394 | | \$ 50,040 \$ (656 |
| 3.7 | S | 8590 | 6547 | PA SpEd Early Intervention Preschool Grant | \$ | | - \$ | | | | - S | | 2,271 \$ | 2,271 \$ | 2,271 | | 2,271 | | |
| 3.8 | S | 8590 | 6770 | PA Arts and Music in Schools (AMS) - (Prop 28) | \$ | - \$ | - \$ | - S | - \$ | - S | - S | - \$ | 2,343 \$ | 2,343 \$ | 2,343 | \$ 2,343 \$ | 2,343 | \$ 11,715 | |
| 3.9 | S | 8590 | 7399 | PA LCFF Equity Multiplier | \$ | | - \$ | | - | | - \$ | | - \$ | - \$ | - 1 | | - | * | \$ - |
| 3.11 | O A | 8590 Multiple | 7690 | STRS On-Behalf - Revenue Other State | \$ \$ | | - \$ 2,303 \$ | | | | - \$ 4,145 \$ | | - \$ 4,146 \$ | - \$ 4,146 \$ | 4,146 | | 59,941 916 | | |
| 3.13 | M | 8520&8590 | Multiple | Other State (One-Time Funding) | S | | 2,303 3 | | | | - S | | - S | - S | 4,140 | 9 4,140 9 | 810 | \$ 48,495 | |
| | | 8300 | -8599 | TOTAL OTHER STATE REVENUE | \$ | 5,132 \$ | 5,132 \$ | 9,236 \$ | | | 9,236 \$ | 13,587 \$ | 15,653 \$ | 20,698 \$ | 15,653 | \$ 15,653 \$ | 86,005 | | |
| | | OTHER LOCA | I REVENUE | | | · · | | | | | | | · · | | | | | | |
| 4.1 | S | 8792 | SPED | PA Special Education - Pass Through | \$ | \$ 465 \$ | 265 \$ | 657 \$ | 261 \$ | 657 \$ | 657 \$ | 657 \$ | 2,471 \$ | 646 \$ | 126,508 | \$ 13,603 \$ | 13,675 | \$ 160,522 | \$ 160,522 |
| 4.2 | Α | Multiple | | Other Local | \$ | 369 \$ | 1,328 \$ | 13,141 \$ | 6,557 \$ | | 11,082 \$ | | - \$ | 8,389 \$ | 12,042 | | 95,822 | | •, |
| | | 8600 | -8799 | TOTAL OTHER LOCAL REVENUE | \$ | 834 \$ | 1,593 \$ | 13,798 \$ | 6,818 \$ | 702 \$ | 11,739 \$ | 17,006 \$ | 2,471 \$ | 9,035 \$ | 138,550 | \$ 17,072 \$ | 109,497 | \$ 329,115 | \$ 1,080,807 |
| | | | ICING SOURCE | | | | | | | | | | | | | | | | |
| 5.1 | A | 8900-8998 | | Transfers In & Other Sources | \$ | | | | | | - s | | - S | - S | - : | | | • | \$ - |
| | | 8900 | -8998 | TOTAL OTHER FINANCING SOURCES | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - | \$ - \$ | - | \$ - | \$ - |
| | | 8000 | -8998 | TOTAL REVENUE | \$ | 238,081 \$ | 120,977 \$ | 317,303 \$ | 257,271 \$ | 269,761 \$ | 733,161 \$ | (973,356) \$ | 364,011 \$ | 683,184 \$ | 1,049,954 | \$ 391,770 \$ | 1,119,961 | \$ 4,572,077 | \$ 4,012,079 |
| | | | | | | | | | | | | | | | | | H | | |
| | | SALARIES & E | BENEFITS | | | | | | | | | | | | | | | | |
| 6.1 | A A | 1000-1999 2000-2999 | | Certificated Classified | \$ | , | 12,932 \$ 80.330 \$ | | | | 66,536 \$ 56,882 \$ | | 98,594 \$ 74,170 \$ | 100,746 \$ 60,271 \$ | 100,143 | | 133,156 76,257 | | |
| 6.2 | A | 2000-2999 3000-3999 | | Classified Benefits | \$ | | 80,330 \$ 25,657 \$ | | | | 56,882 \$ 54,673 \$ | | 74,170 \$ 62,510 \$ | 60,271 \$ 68,044 \$ | 65,035 | | 76,257 55.894 | | |
| 6.4 | 0 | 3101-3112 | 7690 | STRS On-Behalf - Expense | \$ | | - \$ | | - \$ | | - \$ | | - \$ | - \$ | - : | | | | |
| 6.5 | М | 1000-3999 | | Salaries & Benefits (One-Time Funding) | \$ | | - \$ | | | | - \$ | | - \$ | | - | | | \$ - | |
| | | 1000 | -3999 | TOTAL SALARIES & BENEFITS | \$ | 73,851 \$ | 118,918 \$ | 293,405 \$ | 243,546 \$ | 189,235 \$ | 178,090 \$ | 264,763 \$ | 235,275 \$ | 229,061 \$ | 225,596 | \$ 241,646 \$ | 325,248 | \$ 2,618,634 | \$ 2,618,634 |
| | | OTHER EXPE | NDITURES | | | | | | | | | | | | | | | | |
| 7.1 | A | 4000-4999 | | Supplies | \$ | , | 20,376 \$ | | | 9,0 | 104,724 \$ | | 11,926 \$ | 28,391 \$ | 49,954 | | 21,643 | | |
| 7.2 | A A | 5500-5599 5000-5999 | | Utilities Other Services (Excl. Utilities) | \$ | | 814 \$ 25,786 \$ | | | | 810 \$ 117,734 \$ | | 758 \$ 40,361 \$ | 8,149 \$ 91,124 \$ | 4,462 : 74.019 : | | 2,959 64,069 | | |
| 7.4 | A | 6000-6999 | | Other Services (Exc. Othities) Capital | \$ | | 25,786 \$ | | | | 117,734 \$ | | 40,361 \$ | 91,124 \$ | 74,019 | | 64,069 | | \$ 1,186,5/1 |
| 7.5 | 0 | 7200-7299 | | Pass Through Revenues | \$ | | - S | | | | - S | - \$ | - \$ | | - : | | | * | \$ - |
| 7.6 | Α | 7000-7998 | | Transfers Out, Other Uses & Outgo | \$ | | - S | | | | - S | | - \$ | | - : | s - s | 33,046 | \$ 33,046 | \$ 33,046 |
| 7.7 | М | 4000-7998 | 7998 | Other Expenditures (One-Time Funding) TOTAL OTHER EXPENDITURES | \$ | 22,979 \$ | - \$ 46,977 \$ | | | | 223,268 \$ | | - \$ 53.044 \$ | 127,663 \$ | 128,435 | \$ 122,193 \$ | 121.718 | \$ 1.320.558 | \$ 1.655.690 |
| | | 4000 | -1-930 -1-930 | TOTAL OTHER EXPENDITURES | • | 22,979 \$ | 46,977 \$ | 92,877 \$ | 165,095 \$ | 51,022 \$ | 223,268 \$ | 165,286 \$ | 53,044 \$ | 127,663 \$ | 128,435 | 122,193 \$ | 121,718 | 1,320,558 | 1,655,690 |
| | | | | | | | | | | | | | | | | | | | |



Page 1 of 6

| | | ASSETS | | Ве | ginning Bal | | | | | | | | | | | | E | Ending Balance |
|------|----|---------------|--|-------|----------------|-----------------|--------------|--------------|----------------|--------------|--------------|------------|-------------|------------|--------------|--------------|---------------|----------------|
| 8.1 | NP | 9111-9199 | Other Cash Equivalents | \$ | 49,124 \$ | - \$ | - S | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 49,124 |
| 8.2 | NP | 9200-9299 | Receivables | \$ | (702,723) \$ | 1,731 \$ | - \$ | - \$ | 594,265 \$ | - \$ | - \$ | 103,173 \$ | - \$ | - \$ | - \$ | - \$ | 3,554 \$ | 0 |
| 8.3 | NP | 9300-9319 | Temporary Loans / Due From | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| 8.4 | NP | 9320-9499 | Other Assets | \$ | (21,718) \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | (21,718) |
| | | 9111-94 | 499 TOTAL ASSETS | s | (675.317) \$ | 1.731 S | - s | - s | 594,265 \$ | - S | - S | 103.173 \$ | - S | - s | - s | - s | 3,554 S | 27,406 |
| | | | (excluding cash 9110) | | | 7.1 | | | | | | | | | <u> </u> | | | |
| | | | EFERRED INFLOWS | | ginning Bal | | | | | | | | | | | | | Ending Balance |
| 9.1 | NP | 9500-9599 | Payables | \$ | 1,352,784 \$ | (52,663) \$ | (35,885) \$ | 21,917 \$ | (1,278,659) \$ | (2,532) \$ | 4,024 \$ | 33,264 \$ | (35,158) \$ | 18,770 \$ | (21,039) \$ | 11,196 \$ | (16,019) \$ | 0 |
| 9.2 | NP | 9650-9659 | Unearned Revenue | s | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| 9.3 | NP | 9690-9699 | Deferred Inflows of Resources | s | 21,273 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 21,273 |
| | | 9500-9 | 699 TOTAL CURRENT LIABILITIES | \$ | 1,374,057 \$ | (52,663) \$ | (35,885) \$ | 21,917 \$ | (1,278,659) \$ | (2,532) \$ | 4,024 \$ | 33,264 \$ | (35,158) \$ | 18,770 \$ | (21,039) \$ | 11,196 \$ | (16,019) \$ | 21,273 |
| | | | | | | ' | · · | ' | ' | | | | · · | | ' | | " | |
| | | OTHER ACTIVIT | Υ | Ве | ginning Bal | | | | | | | | | | | | E | Ending Balance |
| 10.1 | NP | 9793 | Audit Adjustments | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| 10.2 | NP | 9795 | Other Restatements | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - S | - \$ | - \$ | - \$ | - |
| 10.3 | NP | 7999 | Expense Suspense | | \$ | (50,797) \$ | (28,143) \$ | (3,269) \$ | 85,667 \$ | (3,458) \$ | (19,391) \$ | 24,421 \$ | (5,030) \$ | (77) \$ | (15) \$ | 573 \$ | (481) \$ | 0 |
| 10.4 | NP | 8999 | Revenue Suspense | | \$ | 5,607 \$ | 9,937 \$ | 44,571 \$ | (60,115) \$ | - \$ | - \$ | - \$ | - \$ | 773 \$ | 6,921 \$ | (7,694) \$ | - \$ | - |
| 10.5 | NP | 9910 | Payroll Suspense | | \$ | (11,760) \$ | 4,227 \$ | 12,122 \$ | 19,018 \$ | (6,327) \$ | (220) \$ | 10,669 \$ | (6,298) \$ | 3,360 \$ | 554 \$ | 2,060 \$ | (35,925) \$ | (8,520) |
| 10.6 | NP | Multiple | Treasury Reconciling Items | | | | \$ | (8,080) \$ | 6,459 \$ | 694 \$ | 928 | | \$ | (185) \$ | 185 | | \$ | 0 |
| | | 9111-94 | 499 TOTAL OTHER ACTIVITY | | | (56,951) \$ | | 45,344 \$ | | (9,091) \$ | (18,683) \$ | 35,090 \$ | (11,328) \$ | | 7,645 \$ | (5,061) \$ | (36,406) \$ | (8,520) |
| | | | | | | | | | | | | | | | | | | |
| | | | EN | | E SUBTOTAL . | 1.933.648 \$ | 1.838.866 S | 1.837.147 \$ | 1.052.412 \$ | 1.070.293 \$ | 1.387.436 \$ | 155.558 \$ | 184.764 \$ | 753.864 \$ | 1.436.393 \$ | 1.470.459 \$ | 2.094.584 \$ | 2.573.323 |
| | | | | Prio | to Borrowing * | 1,933,046 \$ | 1,030,000 \$ | 1,037,147 \$ | 1,052,412 \$ | 1,070,293 | 1,307,430 \$ | 155,556 \$ | 104,764 \$ | 755,004 \$ | 1,430,393 \$ | 1,470,459 \$ | 2,094,564 \$ | 2,573,323 |
| | | | | | | | | | | | | | | | | | | |
| | | BORROWING AC | | Begin | ning Bal | | | | | | | | | | | | | Ending Balance |
| 11.1 | М | 9640 | TRAN / TTF Principal Amounts | | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| 11.2 | М | 8660 | TRAN / TTF Premium | | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| 11.3 | M | 5800 | TRAN / TTF Issuance Cost & Interest | | \$ | - \$ | - S | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - |
| 11.4 | M | 9135&9640 | TRAN / TTF Repayment | | \$ | - \$ | - S | - S | - \$ | - \$ | - S | - \$ | - S | - \$ | - \$ | - \$ | - \$ | - |
| 11.5 | М | 9600-9619 | Temporary Loans / Due To | \$ | - \$ | - \$ | - S | - \$ | - \$ | - \$ | - S | - \$ | 220,000 \$ | - \$ | - \$ | - \$ | (220,000) \$ | - |
| 11.6 | М | 9629-9649 | Other Liabilities (Excluding TRANs) | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - S | - \$ | - \$ | - S | - \$ | - \$ | - \$ | - |
| | | | TOTAL BORROWING ACTIVITY | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | 220,000 \$ | - \$ | - \$ | - \$ | (220,000) \$ | - |
| | | | TOTAL DECIMINATION DALAMORO (Familiario | 0440 | | | | | | | | | | | | | | |
| | | | TOTAL BEGINNING BALANCES (Excludin Prior Year Trans | | 698,739 | | | | | | | | | | | | s | 698,739 |
| | | | | | | | | | | | | | | | | | | |
| | | | ENDING CASH BA | LANCE | 9110 | \$ 1,933,648 \$ | 1.838.866 \$ | 1.837.147 \$ | 1.052.412 \$ | 1.070.293 \$ | 1.387.436 \$ | 155,558 \$ | 404.764 \$ | 753,864 \$ | 1.436.393 \$ | 1,470,459 \$ | 1.874.584 \$ | 1,874,584 |
| | | | | | | , , | ,, | , , | , , <u> </u> | ,, | ,, | , | . , | , | ,, | , ., | , , , , , , , | ,, |

DEHESA ELEMENTARY

2024-25 CASHFLOW

| | UPDATE DATE 4/16/2024 | ACTUALS END BAL TO MONTH OF: May 2023-24 | 68049 | BUSINESS UNIT 01000 | BUSINESS AE L. Wig | | District's authorizing signature | | | | | | | | | | |
|------------------|----------------------------------|---|--------------------|------------------------------|-----------------------|----------------------|----------------------------------|------------------------|--------------------------|------------------------|------------------------|--------------|--------------|------------------------|-------------------|---|-------------------------------|
| | | | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL | Adopted Budget |
| | | | BEGINNING BALANCE: | \$ 1,874,584 \$ | 1,890,528 \$ | 1,783,770 | 1,660,379 \$ | 1,438,583 \$ | 1,304,546 \$ | 2,338,536 \$ | 2,442,868 \$ | 2,234,953 \$ | 2,350,124 \$ | 2,807,955 \$ | 2,796,334 | July - June 30th | 2024-25 |
| | LCFF SOURCES | | | | | | | | | | | | | | | | |
| 1.1 S | | LCFF | | \$ 133,756 \$ | | 240,760 | | 240,760 \$ | 240,760 \$ | 240,760 \$ | 240,760 \$ | | | 240,760 \$ | 240,760 | | |
| 1.2 S 1.3 S | 8021-8046 8012 | Property Taxes EPA | | \$ 10,349 \$ \$ - \$ | 58,842 \$ - \$ | 9,166 : 277,964 : | | 115,614 \$ | 948,567 \$ 277,964 \$ | 451,220 \$ - \$ | 73,922 \$ | | | 340,041 \$ | 73,922 277,964 | | |
| 1.4 S | 8047 | RDA Residual Balance & CRD | | \$ - \$ | | - ; | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | |
| 1.5 S | | Charter In Lieu Taxes | : | \$ - \$ | (172,416) \$ | (344,831) | \$ (229,888) \$ | (229,888) \$ | (229,888) \$ | (229,888) \$ | (229,888) \$ | | | (201,152) \$ | (603,455) | | |
| 1.6 S 1.7 A | | Special Education - Prop Tax Transfer Other Revenue Sources | | \$ - \$ \$ - \$ | | | | 1,880 \$ | - \$ - \$ | - \$ - \$ | - \$ | | | - \$ | 3,759 | | \$ 7,518 \$ |
| 1.7 A | 8000-8099 | TOTAL LCFF SOURCES | | \$ 144,105 \$ | | | | 128,366 \$ | 1,237,403 \$ | 462,092 \$ | - \$ 84,795 \$ | | | 379,650 \$ | (7,050) | | |
| | FEDERAL REVENUE | | | | , + | 100,000 | | , + | 1,=21,122 1 | 10=,00= * | - 1,1 + | *********** | , | 313,333 7 | (:,;==) | + -,, | ,,, |
| 2.1 A | | Impact Aid | | \$ - \$ | - \$ | - : | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - | \$ - | \$ |
| 2.2 S | | Special Education | | \$ - \$ | | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | \$ 25,259 |
| 2.3 S/A | | 9 | | \$ - \$ | - | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | \$ |
| 2.4 S 2.5 S | 8290 3010&3025 8290 4035 | Title I - Fed Cash Mgmt System Title II - Fed Cash Mgmt System | | \$ - \$ \$ - \$ | - | 4,813 3 988 3 | | - \$ - \$ | 4,813 \$ 988 \$ | - \$ - \$ | - \$ - \$ | | | - \$ - \$ | 4,813 988 | | |
| 2.6 S | | | | \$ - \$ | | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | |
| 2.7 A | Multiple | Other Federal | | \$ - \$ | 3,535 \$ | 5,329 | 826 \$ | - \$ | - \$ | 1,341 \$ | - \$ | 1,117 \$ | - \$ | 273 \$ | 3,480 | \$ 15,902 | \$ 19,082 |
| 2.8 M 2.11 M | 8220&8290 Multiple | Other Federal (One-Time Funding) | | \$ - \$ | | | - \$ | - | \$ | - \$ | - | \$ | | - | | \$ - | |
| 2.11 M 2.12 M | 8290 3213&3214 8290 3216-3219 | One-Time Funding ESSER III (Obligate by 9/ One-Time Funding ELO Grant (Obligate by *) | | \$ - \$ \$ - \$ | | | | - | \$ \$ | - \$ - \$ | | \$ | | | | \$ - \$ - | |
| 2.12 W | 8100-8299 | TOTAL FEDERAL REVENUE | | \$ - \$ | | 11,130 | | - \$ | 5,801 \$ | 1,341 \$ | - \$ | | | 273 \$ | 9,281 | • | • |
| | OTHER STATE REVENUE | | <u>`</u> | <u>`</u> | <u>`</u> | | · | · · | | | | · | | | ' | | |
| 3.1 S | | PA Sp. Ed. (SELPA Administrator & Infant) | | \$ - \$ | - \$ | - : | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - | \$ - | \$. |
| 3.2 M | | PA Recomputations CY & PY | | \$ - \$ | | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | \$ |
| 3.3 S 3.4 S | 8550 | Mandate Block | | \$ - \$ \$ - \$ | | | | 8,104 \$ | - \$ | - \$ | - \$ | | | - \$ | - 20.224 | | |
| 3.4 S 3.5 S | 8560 8590 2600 | Lottery PA Expanded Learning Opportunities Program | | \$ - \$ \$ 413 \$ | | 744 | | - \$ 744 \$ | - \$ 744 \$ | 20,331 \$ 744 \$ | - \$ 744 \$ | | | - \$ 744 \$ | 20,331 744 | | |
| 3.6 S | | PA Mental Health-Related Services | | \$ 777 \$ | | 1,399 | | 1,399 \$ | 1,399 \$ | 1,399 \$ | 1,399 \$ | | | 1,399 \$ | 1,399 | | |
| 3.7 S | 8590 6547 | PA SpEd Early Intervention Preschool Grant | | \$ 284 \$ | | 511 | | 511 \$ | 511 \$ | 511 \$ | 511 \$ | | | 511 \$ | 511 | | |
| 3.8 S 3.9 S | 8590 6770 8590 7399 | PA Arts and Music in Schools (AMS) - (Prop 2 PA LCFF Equity Multiplier | , | \$ 586 \$ \$ - \$ | 586 \$ | 1,054 | | 1,054 \$ | 1,054 \$ | 1,054 \$ | 1,054 \$ | | | 1,054 \$ | 1,054 | | |
| 3.11 O | 8590 7690 | STRS On-Behalf - Revenue | | \$ - \$ | | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | 63,042 | | |
| 3.12 A | Multiple | Other State | : | \$ 1,870 \$ | - \$ | - : | \$ 2,227 \$ | 3,813 \$ | 2,041 \$ | 5,299 \$ | - \$ | - \$ | 3,459 \$ | 716 \$ | 26,636 | | |
| 3.13 M | | Other State (One-Time Funding) | | | | | | | | | | | | | | \$ - | |
| | 8300-8599 | TOTAL OTHER STATE REVENUE | : | \$ 3,930 \$ | 2,060 \$ | 3,708 | 5,935 \$ | 15,625 \$ | 5,749 \$ | 29,337 \$ | 3,708 \$ | 3,708 \$ | 27,498 \$ | 4,424 \$ | 113,717 | \$ 219,397 | \$ 239,728 |
| | OTHER LOCAL REVENUE | | | | | | | | | | | | | | | | |
| 4.1 S 4.2 A | 8792 SPED Multiple | PA Special Education - Pass Through Other Local | | \$ 9,143 \$ \$ 143 \$ | | | | 16,458 \$ 4,372 \$ | 16,458 \$ 2,626 \$ | 16,458 \$ 41,063 \$ | 16,458 \$ 1,444 \$ | | | 16,458 \$ 246 \$ | 16,458 78,807 | | |
| 4.2 A | 8600-8799 | TOTAL OTHER LOCAL REVENUE | | \$ 9,287 \$ | 9,170 \$ | 23,200 | | 20,829 \$ | 19,083 \$ | 57,521 \$ | 17,901 \$ | | 50,301 \$ | 16,704 \$ | 95,265 | | |
| | OTHER FINANCING SOURCE | | | | | ., ., | , | ., | .,,,,, | | 7 11 | -, , | | | , | | |
| 5.1 A | | Transfers In & Other Sources | | \$ - \$ | - \$ | - ; | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - | \$ - | \$ |
| | 8900-8998 | TOTAL OTHER FINANCING SOURCES | : | \$ - \$ | - \$ | - : | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - | \$ - | \$. |
| | 8000-8998 | TOTAL REVENUE | | \$ 157,321 \$ | 34,947 \$ | 221,097 | \$ 102,097 \$ | 164,820 \$ | 1,268,036 \$ | 550,292 \$ | 106,404 \$ | 427,414 \$ | 877,917 \$ | 401,051 \$ | 211,213 | \$ 4,522,610 | \$ 5,124,784 |
| | | | | | , 🗸 | , | | , | ,, 🔻 | , | , | , | , | ., 🗸 | , | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , , , , , , , , , , , , , , , |
| | SALARIES & BENEFITS | | | | | | | | | | | | | | | | |
| 6.1 A | | Certificated | | \$ 17,564 \$ | | 94,469 | | 94,869 \$ | 97,706 \$ | 94,840 \$ | 96,110 \$ | | | 106,470 \$ | 114,008 | | |
| 6.2 A 6.3 A | 2000-2999 3000-3999 | Classified Benefits | | \$ 40,718 \$ \$ 19,493 \$ | | 54,459 55,562 S | | 54,182 \$ 52,843 \$ | 57,419 \$ 54,363 \$ | 58,749 \$ 64,773 \$ | 54,468 \$ 63,070 \$ | | | 63,595 \$ 66,311 \$ | 67,413 68,214 | | |
| 6.4 O | | STRS On-Behalf - Expense | | \$ 19,493 \$ | | | | 52,643 \$ | - \$ | - \$ | - \$ | | | - \$ | 63,042 | | |
| 6.5 M | 1000-3999 | Salaries & Benefits (One-Time Funding) | | | | | | | | | | | | | | \$ - | \$ |
| | 1000-3999 | TOTAL SALARIES & BENEFITS | | \$ 77,775 \$ | 97,007 \$ | 204,490 | \$ 197,705 \$ | 201,894 \$ | 209,489 \$ | 218,363 \$ | 213,648 \$ | 214,299 \$ | 275,926 \$ | 236,375 \$ | 312,677 | \$ 2,459,648 | \$ 2,468,878 |
| | OTHER EXPENDITURES | | | | | | | | | | | | | | | | |
| 7.1 A 7.2 A | 4000-4999 5500-5599 | Supplies Utilities | | \$ 28,544 \$ \$ - \$ | | 68,054 5,525 5 | | 28,581 \$ 5,121 \$ | 3,411 \$ 4,259 \$ | 93,740 \$ 5,027 \$ | 28,009 \$ 6,043 \$ | | | 62,460 \$ 4,830 \$ | 29,050 3,240 | | |
| 7.2 A 7.3 A | | Other Services (Excl. Utilities) | | \$ 33,833 \$ | | | | 63,260 \$ | 39,897 \$ | 117,144 \$ | 59,320 \$ | | | 109,007 \$ | 82,012 | | |
| 7.4 A | 6000-6999 | Capital | | \$ 863 \$ | | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | |
| 7.5 O | | Pass Through Revenues | | \$ - \$ | | | | - \$ | - \$ | - \$ | - \$ | | | - \$ | - | | |
| 7.6 A 7.7 M | 7000-7998 4000-7998 | Transfers Out, Other Uses & Outgo Other Expenditures (One-Time Funding) | | \$ 363 \$ | - \$ | - : | 13,803 \$ | - \$ | - \$ | 11,686 \$ | 7,299 \$ | 6,504 \$ | - \$ | - \$ | 1,951 | \$ 41,607 \$ - | |
| W | 4000-7998 | TOTAL OTHER EXPENDITURES | ! | \$ 63,602 \$ | 44,698 \$ | 116,989 | 126,188 \$ | 96,963 \$ | 47,567 \$ | 227,597 \$ | 100,671 \$ | 97,944 \$ | 144,160 \$ | 176,297 \$ | 116,253 | <u> </u> | T |
| | | | | | | | | | | | | | | | | | |
| | 1000-7998 | TOTAL EXPENDITURES | : | \$ 141,377 \$ | 141,705 \$ | 321,479 | \$ 323,893 \$ | 298,858 \$ | 257,055 \$ | 445,960 \$ | 314,319 \$ | 312,243 \$ | 420,086 \$ | 412,672 \$ | 428,930 | \$ 3,818,577 | \$ 4,487,474 |



District Financial Services | Financial Accounting & Reporting Page 1 of 10

| | | | | = | = | - | - | - | = | = | = | - | = | - | = | | |
|----------|------------------------|--|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| ASS | SETS | | Beginning | g Bal | | | | | | | | | | | | Ei | nding Balance |
| NP 91 | 111-9199 | Other Cash Equivalents | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| NP 92 | 200-9299 | Receivables | \$ | - \$ | - \$ | - \$ | (23,009) \$ | - \$ | - \$ | 23,009 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| NP 93 | 300-9319 | Temporary Loans / Due From | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| NP 93 | 320-9499 | Other Assets | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| | 9111-9499 | TOTAL ASSETS (excluding cash 9110) | \$ | - \$ | - \$ | - \$ | (23,009) \$ | - \$ | - \$ | 23,009 \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| LIAE | BILITIES & DEFERRED IN | NFLOWS | Beginning | g Bal | | | | | | | | | | | | Eı | nding Balance |
| NP 95 | 500-9599 | Payables | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| NP 96 | 650-9659 | Unearned Revenue | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| | 9500-9699 | TOTAL CURRENT LIABILITIES | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| OTIL | HER ACTIVITY | | D- minusino | - D-/ | | | | | | | | | | | | F- | !: D-! |
| | 9793 | Audit Adjustments | Beginning \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | nding Balance |
| | 9795 | Other Restatements | \$ | - \$ | - S | - \$ | - \$ | - \$ | - S | - \$ - \$ | - S | - \$ | - \$ | - \$ | - \$ | - S | |
| | 7999 | Expense Suspense | Ψ | \$ | - \$ | - \$ | - \$ | - \$ | - S | - \$ | - S | - \$ | - S | - S | - \$ | - \$ | |
| | 8999 | Revenue Suspense | | \$ | - \$ | - S | - \$ | - \$ | - S | - S | - \$ | - S | - \$ | - \$ | - \$ | - S | |
| | 9910 | Payroll Suspense | | \$ | - \$ | - S | - \$ | - \$ | - S | - S | - S | - \$ | - S | - \$ | - \$ | - \$ | |
| | Multiple | Treasury Reconciling Items | | | | | | - | | - | | - | | | | s | |
| | 9111-9499 | TOTAL OTHER ACTIVITY | | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| | | | | | * | * | * | • | * | | * | • | * | • | * | | |
| | | ENDIN | G BALANCE SUE Prior to Bo | | 1,890,528 \$ | 1,783,770 \$ | 1,660,379 \$ | 1,438,583 \$ | 1,304,546 \$ | 2,338,536 \$ | 2,442,868 \$ | 2,234,953 \$ | 2,350,124 \$ | 2,807,955 \$ | 2,796,334 \$ | 2,578,617 \$ | 2,578,6 |
| | | | | | | | | | | | | | | | · | * | |
| | RROWING ACTIVITY | | Beginning Ba | | _ | | | | | - | | | | | | | nding Balance |
| | 9640 | TRAN / TTF Principal Amounts | | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| | 8660 | TRAN / TTF Premium | | \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | |
| | 5800 135&9640 | TRAN / TTF Issuance Cost & Interest TRAN / TTF Repayment | | \$ \$ | - \$ - \$ | |
| | 600-9619 | Temporary Loans / Due To | \$ | - \$ | - \$ | - \$ - \$ | - \$ | - \$ - \$ | - \$ | - \$ | - \$ - \$ | - \$ - \$ | - \$ | - \$ | - \$ | - \$ - \$ | |
| | 629-9649 | Other Liabilities (Excluding TRANs) | \$ | - \$ - \$ | - \$ | - \$ - \$ | - \$ | - \$ - \$ | - S | - \$ - \$ | - \$ - \$ | - \$ - \$ | - \$ | - \$ - \$ | - \$ | - S | |
|) IVI 90 | 029-9049 | TOTAL BORROWING ACTIVITY | \$ | - S | - \$ | - S | - \$ | - \$ | - S | - S | - S | - \$ | - \$ | - S | - S | - \$ | |
| | | TOTAL BURKOWING ACTIVITY | • | - \$ | - \$ | - \$ | - \$ | - \$ | - \$ | \$ | - 5 | - \$ | - \$ | - \$ | - 5 | - \$ | |
| | | | | | | | | | | | | | | | | | |
| , | | TOTAL BEGINNING BALANCES (Excluding 91 | (10) s | _ | | | | | | | | | | | | s | |
| | | TOTAL BEGINNING BALANCES (Excluding 91 Prior Year Transacti | 110) ons \$ | - | | | | | | | | | | | | \$ | |

District: Dehesa School District Adopted Budget
CDS #: 37 68049 0000000 2024-25 Budget Attachment

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

| Combine | d Assigned and Unassigned/Unappropriated Fund Balances | | |
|---------|---|----------------|------------------------|
| Form | Fund | 2024-25 Budget | Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | \$1,338,060.65 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$224,259.47 | Form 17 |
| | | | |
| | Total Assigned and Unassigned Ending Fund Balances | \$1,562,320.12 | |
| | District Standard Reserve Level | 3% | Form 01CS Line 10B-4 |
| | Less District Minimum Reserve for Economic Uncertainties | \$179,499.00 | Form 01CS Line 10B-7 |
| | | | |
| | Remaining Balance to Substantiate Need | \$1,382,821.12 | |

| Reasons | for Fund Balances in Excess of Minimum Reserve for Economic Un | certainties | |
|---------|--|----------------|---|
| Form | Fund | 2024-25 Budget | Description of Need |
| 01 | General Fund/County School Service Fund | \$16,000.00 | Technology purchases |
| 01 | General Fund/County School Service Fund | \$39,801.00 | Lottery funds |
| 01 | General Fund/County School Service Fund | \$148,303.00 | Settlement received for new portable |
| 01 | General Fund/County School Service Fund | \$450,000.00 | Set aside for expenses related to increased enrollment |
| 01 | General Fund/County School Service Fund | \$504,457.65 | Additional Reserve for Economic Uncertainties and future spending |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$41,100.00 | A3 Charter School Settlement |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$183,159.47 | Reserve for future deficit spending |
| | | | |
| | Insert Lines above as needed | | |
| | Total of Substantiated Needs | \$1,382,821.12 | |

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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