

2023/24 Estimated Actuals & 2024/25 July 1st Budget Checklist

Please submit an electronic copy of the required forms in the following order along with this checklist to District Fiscal Advisory Services within 5 days of adoption or by Monday, July 1st, whichever occurs first [E.C. 42127(a)(2)].

- ☒ **Form CB** - Budget Certification - Original Signature (scanned)
- ☒ **Form CC** - Worker's Compensation Certification - Original Signature
- ☒ **2023-24 Technical Review Checks (TRCs) Estimated Actuals**
 - Print "Exceptions Only" page. All warning (W) exceptions must be explained.
- ☒ **2024-25 Technical Review Checks (TRCs) Budget**
 - Print "Exceptions Only" page. All warning exceptions must be explained.
- ☒ **Form 01** - General Fund Financial Report
 - Designate in 2023/24 & 2024/25:
 - Revolving Cash (Object Code 9711)
 - Economic Uncertainties (Object Code 9789)
 - *If designating for Committed or Assigned, please include description*
- ☒ **Form 170** - **only if** using it as part of the Reserve for Economic Uncertainties
- ☒ **Narrative** - Needs to focus on **2024/25 July 1st Budget** to include the following:
 - **Key Points to include:** One-time funding & one-time spending (***the total amounts impacting the fiscal year, not just the change***), status of negotiations, tentative agreement costs, rate increases, LCAP expenditures, new positions, eliminating positions, grants ending, etc.
 - **Deficit/Surplus** - Include a detailed explanation as to what's causing the deficit/surplus
 - Explain the differences by: *unrestricted and restricted, separately (revenues and expenditures)*
 - Briefly explain major changes from **Second Interim** to **Estimated Actuals**
- ☒ **Fund Forms** - for all other funds operated by the district

2023/24 Estimated Actuals & 2024/25 July 1st Budget Checklist

☒ Form MYP

- Shifts from restricted to unrestricted
- Adjustments for one-time activity (revenue & expenditures)
- Salaries & Benefits: Step/Column, other adjustments, eliminated or new positions, STRS & PERS rate increases, AB 1522 (sick leave), Affordable Care Act, minimum wage increase, etc.
- Factor the COE funds transfer
- LCAP expenditures

☒ MYP Narrative – make sure to address 2025/26 and 2026/27

- Key Points to include: LCAP expenditures, grants ending, removing one-time funding, removing one-time expenditures (***total amounts impacting the fiscal year, not just the change***)
- Salaries & Benefits: Step/column, other adjustments (eliminated positions, new positions, one-time off-schedule), STRS & PERS rate increase, tentative agreement costs
- Deficit/Surplus – Include a detailed explanation as to what's causing the deficit/surplus
- Explain the differences by: ***unrestricted and restricted separately (revenues and expenditures)***

☒ Form CEA - Current Expense Formula/Minimum Classroom Comp – Actuals

☒ Form CEB - Current Expense Formula/Minimum Classroom Comp – Budget

☒ Form SIAA - Summary of Interfund Activities - Actuals

☒ Form SIAB - Summary of Interfund Activities - Budget

☒ Form A - Average Daily Attendance

- Please use the "District ADA" Tab
- Include the **COE ADA** for Community School and Special Education-Special Day Class
- "**Funded ADA**" column (Section 6. "Total District ADA") should match to the ADA reported on the LCFF Calculator for the 2023/24 fiscal year
- "**Estimated Funded ADA**" column (Section 6. "Total District ADA") should match to the ADA reported on the LCFF Calculator for the 2024/25 fiscal year

☒ Criteria & Standards

Supplemental Information:

- **S6A.** - Identification of District's Long-Term Commitments
2022/23 Principal & Interest payments for General Fund should match budget (objects 7438 & 7439)
- **S8A, S8B, & S8C.** - Cost Analysis of District's Labor Agreements
If negotiations have not been settled, **please include the cost of 1%**

2023/24 Estimated Actuals & 2024/25 July 1st Budget Checklist

- ☒ **LCFF Calculator** - Please email us your revised LCFF Calculator spreadsheet if any changes were made
 - Print the "Calculator" tab
 - Print the "Summary" tab
 - this will confirm some of the fiscal estimates for the LCAP

- ☒ **CALPADS 1.17 Report** – Fall 2023 Certified or Amended (final)

- ☒ **Form Cash**
 - 2023/24
 - 2024/25

Other Items:

- ☒ **Send Form CB** - Budget Certification - Original Signature
- ☐ **Email Updated LCFF Calculator (only if modified)** – send modified spreadsheet to fas@icoe.org
- ☒ **LEA Dataset Approval** – certify official dataset to ICOE
- ☒ **Budget Model** - Email **Budget Model #'s** to fas@icoe.org
 - 2023/24 Budget model should match to Estimated Actuals (form 01) and "Revised" in Escape
 - 2024/25 Budget model should match to July 1st Budget (form 01) and "Adopted" in Escape
- ☐ **PDF Budget Packet**
 - Email complete Budget packet to fas@icoe.org
- ☒ **LCAP**
 - Email FINAL adopted LCAP to lcap@icoe.org (label it with the Board Adopted date)
 - Post to district's website



2023-2024 ESTIMATED ACTUALS REPORT 2024-2025 ADOPTED BUDGET REPORT

This budget report is based on the Governor's May Revise and does not reflect the 2024-2025 enacted budget. Once a budget is signed into law, we will provide an update of the changes within 45 days.

The Estimated Actuals is a projection of how we will close the year. The Original Budget has been built based on the Governor's May Revise and will be updated after the budget has been approved and signed into law.

The current and funded Average Daily Attendance (ADA) for the school year 2024-2025 is 4,450.70.

Attached to this narrative are the SACS financial statements required by the California Department of Education. Included are the following:

- District Certification of 2024-2025 (Form CB)
- General Fund (Form 01)
- Adult Ed Fund (Form 10)
- Cafeteria Fund (Form 13)
- Deferred Maintenance Fund (Form 14)
- Bond O Fund (Form 21)
- Capital Facilities Fund (Form 25)
- Special Reserve Fund (Fund 40)
 - Average Daily Attendance (Form A)
 - Multiyear Projections (Form MYP)
 - Summary of Interfund Activities (Form SIAA/SIAAB)
 - Criteria & Standards (Form 01CS)
 - Technical Review Checks (Form TRC)
 - Local Control Funding Formula Summary Sheet
 - Current Expense Formula (Formula CEA/CEB)
 - Cash Flow Spreadsheet 2023-2024 & 2024-2025

Unrestricted Breakdown of 23-24 Est. Actuals vs 24-25 Adopted Budget	2023-2024 Estimated Actuals	2024-2025 Budget	Change	Reason for Change
BEGINNING BALANCE	17,093,742	16,784,300		
REVENUES:				
LCFF Sources	58,518,263	58,409,938	(108,325)	Projected 1.07% cola increase, decrease of Unduplicated Pupil Count students/percentage due to not receiving FRM applications. School year 24-25 includes 20 ADA.
Federal Revenues	-	-	-	
State Revenues	2,158,756	2,190,436	31,680	Slight increase in State Mandate Block Grant and Lottery.
Local Revenues	1,132,221	745,221	(387,000)	Decrease in interest and misc. revenue.
Transfers In	103,000	83,000	(20,000)	Transfer reduced from Fund 40 for one-time van purchase that occurred in 23/24.
EXPENDITURES:				
Certificated Salaries	24,577,925	24,244,583	(333,342)	Shifted salaries to Learning Recovery Grant, reduced LCAP extra hours based on new LCAP, shifted Salaries from ESSER and TK grant that ended back into General Fund. Added 3 growth positions. The budget includes annual step increases.
Classified Salaries	9,326,066	9,225,044	(101,022)	Reduced overtime and extra hours based on actuals in 23/24. Added 2 IA at Cross.
Employee Benefits	12,747,099	12,608,930	(138,169)	Benefits tied in with salaries, increase in PERS rate from 26.68% to 27.10%, slight increase in OPEB rate from .63% to .67%.
Books & Supplies	2,021,361	1,842,161	(179,200)	Reduced LCAP expenditures based on current allocation and plan.
Services & Operating	4,279,932	3,948,670	(331,262)	Reduced LCAP expenditures based on current allocation and plan. Increased utility accounts and supplies based on inflation.
Capital Outlay	821,836	281,950	(539,886)	Removed one-time bus payment for two buses.
Other Outgo	723,115	123,844	(599,271)	Reduce County Transfer for Sp. Ed Students due to students being served at IUSD.
Indirect	0	0	0	
Contributions to Restricted	7,724,348	8,996,413	1,272,065	Increased contribution to Special Ed. Due to the county program transfer.
NET CHANGE	(309,442)	157,000	466,442	
ENDING BALANCE	16,784,300	16,941,300		

Restricted Breakdown of 23-24 Est. Actuals vs 24- 25 Adopted Budget	2023-2024 Estimated Actuals	2024-2025 Budget	Change	Reason for Change
BEGINNING BALANCE	12,500,976	8,467,799		
REVENUES				
Federal Revenues	3,205,160	2,122,156	(1,083,004)	Removed one-time ESSER Grant allocations.
State Revenues	8,087,153	6,762,947	(1,324,206)	Removed one-time In Person Instruction Grant and Universal T-K Grant.
Local Revenues	2,246,432	2,847,243	600,811	Increase in Special Ed allocation AB 602.
Contributions	7,724,348	8,996,413	1,272,065	Increase to Special Ed. Due to county program transfer.
EXPENDITURES				
Certificated Salaries	7,110,091	9,075,048	1,964,957	Shifted salaries from unrestricted to Learning Recovery Block Grant, added 5 Sped teachers, 1.5 Speech Language Pathologists, 1 Psychologist, and 1 and Arts/Music position. Shifted salaries from ELO/ESSER/TK grant and moved to General Fund due to grant ending.
Classified Salaries	3,613,635	3,837,347	223,712	Added 17 IA III, 1 Data Tech, 1 BSPA in Sped-IDEA, Sped, and Sped Preschool for county transfer.
Employee Benefits	6,521,236	7,155,482	634,246	Benefits tied in with salaries, increase in PERS rate from 26.68% to 27.10%, slight increase in OPEB rate from .63% to .67%.
Books & Supplies	2,845,296	1,245,468	(1,599,828)	Removed one-time grant allocations in ELOP, ESSER/ELO, Pre-K, Strong Work Force, KIT, In Person Grant to be spent on supplies.
Services & Operating	2,797,443	2,388,595	(408,848)	Removed one-time grant allocations in ELOP, ESSER/ELO, Pre-K, Strong Work Force, KIT, In Person Grant to be spent on services/programs.
Capital Outlay	2,329,230	457,600	(1,871,630)	Removed one-time grant allocations in ELOP, Homeless, Strong Work Force, Arts/Music, Kit, and ELO funds
Other Outgo	0	0	0	
Indirect Cost	79,339	66,145	(13,194)	Decrease indirect for Title I to balance out resource.
NET CHANGE	(4,033,177)	(3,496,92)	536,251	
ENDING BALANCE	8,467,799	4,970,873		

Unrestricted Breakdown of Last Board Approved budget vs Estimated Actuals	2023-2024 Second Interim	2023-2024 Estimated Actuals	Change	Reason for Change
BEGINNING BALANCE	17,093,742	17,093,742		
REVENUES:				
LCFF Sources	57,763,033	58,518,263	755,230	Updated based on P-2
Federal Revenues	0	0	0	N/A
State Revenues	2,033,300	2,158,756	125,456	Included increase in deposits for Medical Billing.
Local Revenues	622,221	1,132,221	510,000	Increase misc. revenue and interest allocation based on actuals and projections.
Transfers In	103,000	103,000	0	
EXPENDITURES:				
Certificated Salaries	23,613,536	24,577,925	964,389	Increase in extra hours and stipends. Shifted salaries back from Learning Recovery to extend into next school year.
Classified Salaries	9,271,785	9,326,066	54,281	Increase in extra hours and subs based on actuals and projections.
Employee Benefits	12,789,168	12,747,099	(42,069)	Benefits tied in with Salaries.
Books & Supplies	2,035,399	2,021,361	(14,038)	Reduction in PE uniform account at FW.
Services & Operating	3,886,841	4,279,932	393,091	Increase IID Utility account, Part-time SRO contract, and increase LCAP expenditures based on actuals and projections.
Capital Outlay	814,836	821,836	7,000	Increase transportation equipment/parts for bus.
Other Outgo	726,575	723,115	(3,460)	Slight increase to county and decrease to indirect costs.
Indirect Costs	0		0	
Contributions to Restricted	7,823,940	7,724,348	(99,592)	Decrease to Sped. Contribution due to increase of allocation and increase to Medical allocation.
NET CHANGE	(440,526)	(309,442)	131,084	
ENDING BALANCE	16,653,216	16,784,300		

Restricted	2023-2024 Second Interim	2023-2024 Estimated Actuals	Change	Reason for Change
BEGINNING BALANCE	12,500,976	12,500,976		
REVENUES:				
Federal Revenues	3,230,052	3,205,160	(24,892)	Increase Sped IDEA allocation and decrease CSI allocation and budget for next year 24/25.
State Revenues	8,071,691	8,087,153	15,462	Slight increase in KIT Grant funding.
Local Revenues	2,208,185	2,246,432	38,247	Sped Misc revenue increase and Strong Work Force reduction.
Contributions	7,823,940	7,724,348	(99,592)	Reduction to Special Ed contribution. due to allocation increase and increase to Medical allocation.
EXPENDITURES:				
Certificated Salaries	7,082,781	7,110,091	27,310	Increase Sped extra hours and subs based on actuals and projections.
Classified Salaries	3,652,593	3,613,635	(38,958)	Reduce extra hours in after school tutoring based on actuals and projections.
Employee Benefits	6,545,644	6,521,236	(24,408)	Bene's tied in with Salaries.
Books & Supplies	2,874,619	2,845,296	(29,323)	Reduce CSI grant allocation in books and supplies and postpone to 24-25.
Services & Operating	2,892,007	2,797,443	(94,564)	Reduce CSI grant in services/programs and postpone to 24-25.
Capital Outlay	2,675,677	2,329,230	(346,44)	Reduce one-time ELOP and Preschool Grant equipment account.
Other Outgo	0	0	0	
Indirect Cost	82,406	79,339	(3,067)	Reduce Title I indirect based on expenditures.
NET CHANGE	(4,471,85)	(4,033,17)	438,682	
ENDING BALANCE	8,029,117	8,467,799		

Major Budget Changes

Revenue	2023-2024	2024-2025	Difference
LCFF	\$ 58,518,263	\$ 58,409,938	\$ (108,325)
Federal Funds	\$ 3,205,160	\$ 2,122,156	\$ (1,083,004)
State Funds	\$ 10,245,909	\$ 8,953,383	\$ (1,292,526)
Local Funds	\$ 3,378,653	\$ 3,592,464	\$ 213,811
Total	\$ 75,347,985	\$ 73,077,941	\$ (2,270,044)

Expenditures	2023-2024	2024-2025	Difference
Certificated Salaries	\$ 31,688,016	\$ 33,319,631	\$ 1,631,615
Classified Salaries	\$ 12,939,701	\$ 13,062,391	\$ 122,690
Employee Benefits	\$ 19,268,335	\$ 19,764,412	\$ 496,077
Books & Supplies	\$ 4,866,657	\$ 3,087,629	\$ (1,779,028)
Services & Operating Exp	\$ 7,077,375	\$ 6,337,265	\$ (740,110)
Capital Outlay	\$ 3,151,066	\$ 739,550	\$ (2,411,516)
Other Outgo	\$ 802,454	\$ 189,989	\$ (612,465)
Total	\$ 79,793,604	\$ 76,500,867	\$ (3,292,737)

23-24 Contributions to Restricted Programs	
Routine Restricted Maintenance	\$ 2,100,060
Special Education	\$ 5,320,352
Sped IDEA	\$ 46,673
Special Ed Mental Health	\$ 41,076
MAA/Medi-Cal	\$ 216,187
Total	\$ 7,724,348

24-25 Contributions to Restricted Programs	
Routine Restricted Maintenance	\$ 2,100,060
Special Education	\$ 6,589,005
Sped IDEA	\$ -
Special Ed Mental Health	\$ 221,815
MAA/Medi-Cal	\$ 85,533
Total	\$ 8,996,413

Est Actuals

General Fund	Unrestricted	Restricted	Total
July 1, Beginning Balance	\$17,093,742	\$12,500,976	\$29,594,718
Revenues Minus Expenditures	(\$309,442)	(\$4,033,177)	(\$4,342,619)
June 30, Ending Fund Balance	\$16,784,300	\$8,467,799	\$25,252,099
Ending Fund Balance Designations:			
Revolving Cash	\$2,500	\$0	\$2,500
Warehouse Inventory	\$0	\$0	\$0
Required Economic Uncertainties	\$2,393,808	\$0	\$2,393,808
Other Commitments	\$6,408,632		\$6,408,632
District Reserves	\$5,249,733	\$8,467,799	\$13,717,532

Adopted Budget

General Fund	Unrestricted	Restricted	Total
July 1, Beginning Balance	\$16,784,300	\$8,467,799	\$25,252,099
Revenues Minus Expenditures	\$157,000	(\$3,496,926)	(\$3,339,926)
June 30, Ending Fund Balance	\$16,941,300	\$4,970,873	\$21,912,173
Ending Fund Balance Designations:			
Revolving Cash	\$2,500	\$0	\$2,500
Warehouse Inventory	\$0	\$0	\$0
Required Economic Uncertainties	\$2,295,026	\$0	\$2,295,026
Other Commitments	\$7,757,188		\$7,757,188
District Reserves	\$6,886,586	\$4,970,873	\$11,857,459

LCAP Expenditures 24-25

Goal 1	\$ 4,172,222
Goal 2	\$ 2,746,357
Goal 3	\$ 64,226
Goal 4	\$ 708,793
Total	\$ 7,691,598

Salaries & Benefits (86% of Budget)

Certificated	235 FTE
Classified	305 FTE
Admin	29 FTE
Class Unrepresented	17 FTE
Total	586 FTE

New Positions in 2024-2025

Teachers (10 FTE)
Classified (Instructional Aides, Sped Data Tech, SSA, BSPA (21 FTE)
1.5 SLP, 1 Pysch., 1 (4 FTE)

One-Time Funds	Resource	Allocation	21-22 Actual Expenses	22-23 Actual Expenses	23-24 Budgeted Expenses	24-25 Budgeted Expenses	25-26 Budgeted Expenses
ESSER II	3212	\$ 1,144,973.02	\$ 1,144,973.02	\$ -	\$ -	\$ -	\$ -
ESSER III	3213	\$ 3,165,902.00	\$ 1,955,344.51	\$ 863,635.52	\$ 346,922.00	\$ -	\$ -
ESSER III LEARNING LOSS	3214	\$ 791,475.00	\$ 791,475.00	\$ -	\$ -	\$ -	\$ -
In-Person Instruction	7422	\$ 1,587,231.00	\$ 237,025.24	\$ 671,394.41	\$ 678,811.00	\$ -	\$ -
Expanded Learning Opportunities Grant	7425	\$ 1,432,450.00	\$ 460,233.00	\$ 245,175.46	\$ 727,041.00	\$ -	\$ -
	7426	\$ 185,149.00	\$ 185,149.00	\$ -	\$ -	\$ -	\$ -
	3216	\$ 470,469.00	\$ -	\$ 470,469.00	\$ -	\$ -	\$ -
	3217	\$ 107,977.00	\$ -	\$ 107,977.00	\$ -	\$ -	\$ -
	3218	\$ 306,691.00	\$ -	\$ 22,227.50	\$ 284,464.00	\$ -	\$ -
	3219	\$ 528,682.00	\$ 178,123.88	\$ 52,155.62	\$ 298,403.00	\$ -	\$ -
HCY-Homeless Student	5634	\$ 49,437.00	\$ 492.99	\$ 391.00	\$ 48,554.00	\$ -	\$ -
*Expanded Learning Opportunities Grant(Ongoing)	2600	\$ 2,127,936.00	\$ 244,692.89	\$ 1,834,993.92	\$ 3,683,898.00	\$ 2,298,733.00	\$ 2,364,762.00
Universal Pre-K Planning & Implementation	6053	\$ 352,504.00	\$ -	\$ 20,242.01	\$ 332,262.00	\$ -	\$ -
A-G Access/Success Grant	7412	\$ 197,859.00	\$ -	\$ -	\$ 43,859.00	\$ 154,000.00	\$ -
A-G Learning Loss Mitigation	7413	\$ 75,000.00	\$ -	\$ -	\$ 32,008.00	\$ 42,992.00	\$ -
Arts, Music & Instructional Materials Discretionary Block Grant	6762	\$ 2,610,969.00	\$ -	\$ -	\$ 700,000.00	\$ 225,000.00	\$ 1,685,969.00
Ethnic Studies	7810	\$ 35,384.00	\$ -	\$ -	\$ 3,238.00	\$ 3,238.00	\$ 28,908.00
Learning Recovery Block Grant	7435	\$ 5,019,076.00	\$ -	\$ 28,121.00	\$ 1,684,357.00	\$ 3,306,598.00	\$ -
Educator Effectiveness Grant	6266	\$ 910,539.00	\$ 70,065.74	\$ 259,216.14	\$ 359,610.00	\$ 154,457.00	\$ 67,191.00
Total		\$ 21,099,703.02	\$ 5,267,575.27	\$ 4,575,998.58	\$ 9,223,427.00	\$ 6,185,018.00	\$ 4,146,830.00

ENDING FUND BALANCE

For the current fiscal year, the district is projecting a deficit of -\$4,342,619 of which -\$4,033,177 are restricted dollars and -\$309,422 unrestricted. Restricted funds are those that must be used for specific purposes and within certain timelines. Unrestricted funds can be used at the district's discretion for general purposes.

The 2024-2025 budget includes the projected cola increase from the Governor's May Revise of 1.07%. Adjustments will be made once the governor adopts the state budget. The district is projecting a deficit of -\$3,339,926 of which -\$3,496,926 are restricted dollars and \$157,000 are unrestricted dollars. Another factor in the budget is that the district will now be providing services to students with severe to moderate needs. These costs are included in the budget and contribute to a higher contribution amount from the general fund unrestricted since the district's allocation under AB 602 is not enough to cover the program.

The district's current projected reserves are 21.03% for the 2023-2024 school year and 22.14% for the 2024-2025 school year. Higher reserves provide a cushion during economic downturns, ensuring the district can cover payroll and operational costs without immediate cuts to programs and staff. Adequate reserves help manage cash flow, particularly when the state implements deferrals. There are conversations at the state level that mention deferrals may be considered in June 2025 and entering the new school year of 2025-2026.

In 2023-2024, there was a reduction in Unduplicated Students. This reduction affects the allocation of supplemental and concentration grants under the Local Control Accountability Plan (LCAP) and may impact allocations in federal programs. Lower UPP percentages can reduce eligibility and allocation amounts for certain state and federal programs. The district's proactive approach to increasing the unduplicated student number by the P-2 reporting period is essential to mitigate the financial impact and secure necessary resources for supporting its underserved student populations.

The district reserve cap requires that a school district adopted or revised budget pursuant to EC Section 42127 shall not contain a combine assigned or unassigned ending general fund balance of more than 10 percent of those funds. The district has three options: Spend down the reserves, ask the county for a waiver, or commit the funds. Reserves are an important component of a healthy school district budget and need to be available to cover everyday cash flow (remember that while state aid is apportioned to districts monthly, property taxes are deposited only twice each year), emergency expenses. The district has chosen to commit the funds and pass a resolution at the budget adoption year. The purpose of the commitment does not have to be permanent and may be changed. Committed fund balance may be redirected by the district to other purposes if the redirection is done by the same means by which the funds were committed. Attached is a newsletter provided by FCMAT that will outline the details of GASB 54.

The district is required to complete a multi-year projection report. Districts must show they are fiscally able to meet state reserve requirements for the current fiscal year and two out years.

MYP UNRESTRICTED	2023-2024	2024-2025	2025-2026	2026-2027
July 1, Beginning Balance	\$17,093,742	\$16,784,300	\$16,941,300	\$12,463,027
Estimated Revenues	\$61,912,240	\$61,428,595	\$61,797,729	\$63,610,193
Contributions to Restricted	(\$7,724,348)	(\$8,996,413)	(\$9,188,438)	(\$8,979,653)
Estimated Expenditures	(\$54,497,334)	(\$52,275,182)	(\$57,087,564)	(\$57,976,999)
Surplus/(Deficit)	(\$309,442)	\$157,000	(\$4,478,274)	(\$3,346,459)
June 30, Ending Fund Balance	\$16,784,300	\$16,941,300	\$12,463,026	\$9,116,568

MYP RESTRICTED	2023-2024	2024-2025	2025-2026	2026-2027
July 1, Beginning Balance	\$12,500,976	\$8,467,799	\$4,970,873	\$2,960,876
Estimated Revenues	\$13,538,745	\$11,732,346	\$11,527,509	\$11,188,434
Contributions from Restricted	\$7,724,348	\$8,996,413	\$9,188,438	\$8,979,653
Estimated Expenditures	(\$25,296,270)	(\$24,225,685)	(\$22,725,944)	(\$20,501,186)
Surplus/(Deficit)	(\$4,033,177)	(\$3,496,926)	(\$2,009,997)	(\$333,099)
June 30, Ending Fund Balance	\$8,467,799	\$4,970,873	\$2,960,876	\$2,627,777

GENERAL FUND MYP	2023-24	2024-25	2025-26	2026-2027
July 1, Beginning Balance	\$29,594,718	\$25,252,099	\$21,912,173	\$15,423,903
Estimated Revenues	\$75,450,985	\$73,160,941	\$73,325,238	\$74,798,627
Estimated Expenditures	(\$79,793,604)	(\$76,500,867)	(\$79,813,508)	(\$78,478,185)
Surplus/(Deficit)	(\$4,342,619)	(\$3,339,926)	(\$6,488,270)	(\$3,679,558)
Ending Fund Balance	\$25,252,099	\$ 21,912,173	\$ 15,423,903	\$ 11,744,345
Economic Uncertainties Required 3%	(\$2,393,808)	(\$2,295,026)	(\$2,394,405)	(\$2,354,346)
Undesignated	\$6,408,632	\$ 6,886,586	\$ 4,479,176	\$ 1,266,249
Committed	\$7,979,360	\$ 7,757,188	\$ 5,586,946	\$ 5,493,473

Unrestricted

- **LCFF Sources-** Projected cola increase in 2024-2025 of 1.07% and 2.93% in 2025-26. Projected 20 ADA in 24/25 school year. No increase in ADA in out years.
- **Federal Revenues-** No change.
- **State Revenues-** Projected Flat funding. Slight increase to state mandate block grants.
- **Local Revenues-** Removed any one-time costs in out years.
- **Contribution to Restricted-** Increase in Special Ed due to SH transfer in 24/25 by 1mil. Projected 200k increase in 25/26 and 26/27.

- **Certificated Salaries-** Step increase of \$168,736 in 2025-26 and \$212,000 in 2026-27. In 2024-2025, shifted salaries from unrestricted to Learning Recovery. 4 FTE in 24/25, 2 FTE in 25/26 and 2 FTE in 26/27.
- **Classified Salaries-** Step increase of \$69,626 in 2025-26 and \$85,484 in 2026-27. Minimum wage increases in both years. 2 FTE in 25/26 and 2 FTE in 26/27. Shifted salaries to unrestricted to Learning Recovery. Included 3 FTE in 24/25.
- **Benefits-** STRS 19.10% remains the same. PERS rate 27.05% in 2024-2025, 27.60% in 2025-26 and 28.00% in 2026-27. Slight increase in OPEB.
- **Supplies-** Increase CPI in 25/26 by 2.86% and 2.87% in 2026-27. Adjusted LCAP expenditures.
- **Operating Expenses-** CPI increase in 2024-25 and 2025-26. Increase in insurance, utilities, and adjust LCAP expenditures based on S&C Allocation.
- **Capital Outlay-** One-time bus purchase in 25/26. Removed one-time facility upgrade in 25/26.
- **Other Outgo-** Decrease in ICOE transfers.
- **Other adjustments-** No changes

Restricted

- **LCFF Sources-** No revenue
- **Federal Revenues-** Removed one-time relief funds that were expiring. Flat funding for Title I, Title II, Title III, and Title IV.
- **State Revenues-** Flat funding for all state programs.
- **Local Revenues-** Removed Strong Work Force Grant in 25/26. Flat funding for other programs in out years.
- **Contribution to Restricted-** Increased contribution to Special Ed and RRMA.
- **Certificated Salaries-** Step increase of \$62,069 in 2025/26 and \$53,356 in 2026/26.
- **Classified Salaries-** Step increase of \$44,258 in 2025/26 and \$54,258 in 2026/27.
- **Benefits-** STRS 19.10% remains the same. PERS rate 27.05% in 2024-2025, 27.60% in 2025-26 and 28.00% in 2026-27. Slight increase in OPEB.
- **Supplies-** Supplies include CPI increase in 2025-26 and 2026-27. Supplies based on expenditures plans for ELOP and Educator Effectiveness. No major changes.
- **Operating Expenses-** CPI increase in 2025-26 and 2026-27. Professional Services based on expenditures plans for ELOP and Educator effectiveness.
- **Capital Outlay-** No major projects in restricted funds.
- **Other Outgo-** No changes in out years.
- **Other adjustments-** No changes in out years.

Other Funds

FOOD SERVICES (FORM 13)

The Child Nutrition program continues to be part of the Universal Meal Program, which provides free breakfast and lunch for all students. Our district is still required to collect meal applications from students at the beginning of the school year to determine eligibility for federal grants. At this time, the program is self-sustaining and will not need a district contribution.

Food Services 13	2023-2024	2024-2025
July 1, Beginning Balance	\$1,596,713	\$1,655,125
Estimated Revenues	\$3,464,100	\$3,452,100
Estimated Expenditures	(\$3,405,689)	(\$3,165,912)
Surplus/(Deficit)	\$58,411	\$286,188
June 30, Ending Fund Balance	\$1,655,124	\$1,941,313

ADULT EDUCATION FUND (FORM 11)

Adult Education continues to be a successful program at IUSD. The program offers students the opportunity to learn English and earn a high school diploma or equivalency certificate. The program is funded through the state Adult Education Block Grant and supplemented by the Work Force Innovation and Opportunity Act. The Adult Ed Coordinator monitors hours closely throughout the year to ensure the program remains self-sustaining.

Adult Ed 11	2023-2024	2024-2025
July 1, Beginning Balance	\$58,088	\$44,871
Estimated Revenues	\$121,092	\$100,136
Estimated Expenditures	(\$134,309)	(\$124,362)
Surplus/(Deficit)	(\$13,217)	(\$24,226)
June 30, Ending Fund Balance	\$44,871	\$20,645

BUILDING FUND (FORM 21)

The district has used the majority of these funds for the I.H.S. CTE/Ag Facility. The district plans to exhaust all funds by June 30, 2024.

Building Fund 21	2023-2024	2024-2025
July 1, Beginning Balance	\$1,768,218	\$196,194
Estimated Revenues	\$60,000	\$0
Estimated Expenditures	(\$1,632,024)	\$0
Surplus/(Deficit)	(\$1,572,024)	\$0
June 30, Ending Fund Balance	\$196,194	\$196,194

CAPITAL FACILITIES FUND (FORM 25)

This fund is also known as the developer fee fund. This fund has many restrictions and is primarily

used for any permanent construction throughout the district. The funds will be used for the I.H.S. CTE/Ag Facility project.

July 1, Beginning Balance	\$8,795,865	\$3,779,265
Estimated Revenues	\$760,000	\$655,000
Estimated Expenditures	(\$5,776,600)	(\$4,434,265)
Surplus/(Deficit)	(\$5,016,600)	(\$3,779,265)
June 30, Ending Fund Balance	\$3,779,265	\$0

SPECIAL RESERVES FOR CAPITAL OUTLAY FUND (FORM 40)

This fund is for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites. The district planned a one-time transfer in 23-24 to purchase a van for Special Ed. In 24-25, the district plans to transfer into the general fund for one-time facility upgrades.

Special Reserve for Capital Projects Fund 40	2023-2024	2024-2025
July 1, Beginning Balance	\$1,127,785	\$1,093,785
Estimated Revenues	\$36,000	\$32,000
Estimated Expenditures	(\$70,000)	(\$50,000)
Surplus/(Deficit)	(\$34,000)	(\$18,000)
June 30, Ending Fund Balance	\$1,093,785	\$1,075,785

Fund 35 County Schools Facilities Fund (Form35)

This fund is primarily used to account for new school facility construction, modernization projects, and facility hardship grants. Expenditures in this fund are for payments for the costs of site, site improvements, buildings, and furniture as part of the constructions project. Any remaining funds will be set aside to cover the costs of the Ag Facility Building at Imperial High School.

Schools Facilities Fund 35	2023-2024	2024-2025
July 1, Beginning Balance	\$3,064,041	\$54,733
Estimated Revenues	\$65,000	\$0
Estimated Expenditures	(\$3,074,308)	\$0
Surplus/(Deficit)	(\$3,009,308)	\$0
June 30, Ending Fund Balance	\$54,733	\$54,733

SUMMARY

The Imperial Unified School District's budget for 2024-2025 fiscal year is currently based on the Governors May Revision Assumptions. The district will hold off on making any budget changes until the final state budget is enacted. An update will be provided during the 45-day Budget Update in August. The budget report can change drastically depending on the final decisions made in the state budget. The district will continue to monitor the budget closely, staying informed of any changes at the state level that could impact funding and allocations.

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

13 63164 0000000
Form CB
F8BN6CHPMX(2024-25)

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Imperial Unified School District

Date: 6/10/2024

Public Hearing:

Place: IUSD

Date: 06/13/2024

Time: 5:30 pm

Adoption Date: 6/27/2024

Signed:


Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Gina Hendrix

Title: Associate Superintendent of Administrative Services

Telephone: (760)355-3013

E-mail: ghendrix@imperialusd.org

Criteria and Standards Review Summary

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

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

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

13 63164 0000000
Form CB
F8BN6CHPMX(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/27/2024
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
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

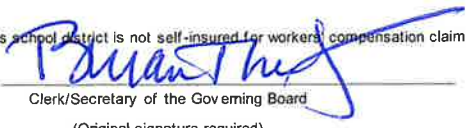
\$ _____ 0.00

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

SISC

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

Signed


Clerk/Secretary of the Governing Board

Date of Meeting: 6/27/2024

(Original signature required)

For additional information on this certification, please contact:

Name: Gina Hendrix

Title: Associate Superintendent of Administrative Services

Telephone: (760)355-3013

E-mail: ghendrix@imperialusd.org

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

Imperial Unified

Imperial County

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

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

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

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

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$52,712,341.00
DEBT.GOV.PENSION.LIAB.9663		\$45,173,644.00
DEBT.GOV.OPEB.9664		\$7,302,335.00
DEBT.GOV.COMP.ABS.9665		\$264,947.67

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Imperial Unified

Imperial County

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

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

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

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

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)
Explanation: Cashflow will be attached.

Exception

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	58,518,263.00	0.00	58,518,263.00	58,409,938.00	0.00	58,409,938.00	-0.2%
2) Federal Revenue		8100-8299	0.00	3,205,160.00	3,205,160.00	0.00	2,122,156.00	2,122,156.00	-33.8%
3) Other State Revenue		8300-8599	2,158,756.00	8,087,153.00	10,245,909.00	2,190,436.00	6,762,947.00	8,953,383.00	-12.6%
4) Other Local Revenue		8600-8799	1,132,221.00	2,246,432.00	3,378,653.00	745,221.00	2,847,243.00	3,592,464.00	6.3%
5) TOTAL, REVENUES			61,809,240.00	13,538,745.00	75,347,985.00	61,345,595.00	11,732,346.00	73,077,941.00	-3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	24,577,925.00	7,110,091.00	31,688,016.00	24,244,583.00	9,075,048.00	33,319,631.00	5.1%
2) Classified Salaries		2000-2999	9,326,066.00	3,613,635.00	12,939,701.00	9,225,044.00	3,837,347.00	13,062,391.00	0.9%
3) Employee Benefits		3000-3999	12,747,099.00	6,521,236.00	19,268,335.00	12,608,930.00	7,155,482.00	19,764,412.00	2.6%
4) Books and Supplies		4000-4999	2,021,361.00	2,845,296.00	4,866,657.00	1,842,161.00	1,245,468.00	3,087,629.00	-36.6%
5) Services and Other Operating Expenditures		5000-5999	4,279,932.00	2,797,443.00	7,077,375.00	3,948,670.00	2,388,595.00	6,337,265.00	-10.5%
6) Capital Outlay		6000-6999	821,836.00	2,329,230.00	3,151,066.00	281,950.00	457,600.00	739,550.00	-76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	802,454.00 (79,339.00)	0.00 79,339.00	802,454.00 0.00	189,988.00 (66,145.00)	0.00 66,145.00	189,989.00 0.00	-76.3% 0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,497,334.00	25,296,270.00	79,793,604.00	52,275,182.00	24,225,685.00	76,500,867.00	-4.1%
9) TOTAL, EXPENDITURES			7,311,906.00	(11,757,525.00)	(4,445,619.00)	9,070,413.00	(12,493,339.00)	(3,422,926.00)	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	103,000.00	0.00	103,000.00	83,000.00	0.00	83,000.00	-19.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,724,348.00)	7,724,348.00	0.00	(8,996,413.00)	8,996,413.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,621,348.00)	7,724,348.00	103,000.00	(8,913,413.00)	8,996,413.00	83,000.00	-19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			(309,442.00)	(4,033,177.00)	(4,342,619.00)	157,000.00	(3,496,926.00)	(3,339,926.00)	-23.1%
a) As of July 1 - Unaudited		9791	17,093,742.00	12,500,976.00	29,594,718.00	16,784,300.00	8,467,799.00	25,252,099.00	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			17,093,742.00	12,500,976.00	29,594,718.00	16,784,300.00	8,467,799.00	25,252,099.00	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,093,742.00	12,500,976.00	29,594,718.00	16,784,300.00	8,467,799.00	25,252,099.00	-14.7%
2) Ending Balance, June 30 (E + F1e)			16,784,300.00	8,467,799.00	25,252,099.00	16,941,300.00	4,970,873.00	21,912,173.00	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,467,799.00	8,467,799.00	0.00	4,970,873.00	4,970,873.00	-41.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,979,360.00	0.00	7,979,360.00	7,757,188.00	0.00	7,757,188.00	-2.8%
Continuity of Operations		9760			0.00	7,757,188.00		7,757,188.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,393,808.00	0.00	2,393,808.00	2,295,026.00	0.00	2,295,026.00	-4.1%
Unassigned/Unappropriated Amount		9790	6,408,632.00	0.00	6,408,632.00	6,886,586.00	0.00	6,886,586.00	7.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,121,711.31	3,067,434.71	26,189,146.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,407.53	0.00	1,407.53				
4) Due from Grantor Government		9290	0.00	202,422.66	202,422.66				
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				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			23,125,618.84	3,269,857.37	26,395,476.21				
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	2,380,847.01	5,732.35	2,386,579.36				
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			2,380,847.01	5,732.35	2,386,579.36				
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)			20,744,771.83	3,264,125.02	24,008,896.85				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	34,413,977.00	0.00	34,413,977.00	35,300,250.00	0.00	35,300,250.00	2.6%
Education Protection Account State Aid - Current Year		8012	15,740,140.00	0.00	15,740,140.00	15,979,370.00	0.00	15,979,370.00	1.5%
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	58,081.00	0.00	58,081.00	58,081.00	0.00	58,081.00	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	8,407,021.00	0.00	8,407,021.00	8,407,021.00	0.00	8,407,021.00	0.0%
Unsecured Roll Taxes		8042	945,576.00	0.00	945,576.00	945,576.00	0.00	945,576.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	103,957.00	0.00	103,957.00	103,957.00	0.00	103,957.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,348,911.00)	0.00	(2,348,911.00)	(2,348,911.00)	0.00	(2,348,911.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,233,828.00	0.00	1,233,828.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			58,553,669.00	0.00	58,553,669.00	58,445,344.00	0.00	58,445,344.00	-0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(35,406.00)	0.00	(35,406.00)	(35,406.00)	0.00	(35,406.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,518,263.00	0.00	58,518,263.00	58,409,938.00	0.00	58,409,938.00	-0.2%
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	932,883.00	932,883.00	0.00	932,883.00	932,883.00	0.0%
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	72,206.00	72,206.00	0.00	77,318.00	77,318.00	7.1%
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		570,257.00	570,257.00		570,257.00	570,257.00	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		114,918.00	114,918.00		114,918.00	114,918.00	0.0%
Title III, Immigrant Student Program	4201	8290		20,907.00	20,907.00		11,525.00	11,525.00	-44.9%
Title III, English Learner Program	4203	8290		326,893.00	326,893.00		132,606.00	132,606.00	-59.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		123,755.00	123,755.00		193,790.00	193,790.00	56.6%
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	1,043,341.00	1,043,341.00	0.00	88,859.00	88,859.00	-91.5%
TOTAL, FEDERAL REVENUE			0.00	3,205,160.00	3,205,160.00	0.00	2,122,156.00	2,122,156.00	-33.8%
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	15,462.00	15,462.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	206,417.00	0.00	206,417.00	1,395,352.00	0.00	1,395,352.00	576.0%
Lottery - Unrestricted and Instructional Materials		8560	776,998.00	331,891.00	1,108,889.00	795,084.00	323,424.00	1,118,508.00	0.9%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8567	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		395,828.00	395,828.00		197,000.00	197,000.00	-50.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,175,341.00	7,343,972.00	8,519,313.00	0.00	6,242,523.00	6,242,523.00	-26.7%
TOTAL, OTHER STATE REVENUE			2,158,756.00	8,067,153.00	10,245,909.00	2,190,436.00	6,762,947.00	8,953,383.00	-12.6%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	251,915.00	251,915.00	0.00	251,915.00	251,915.00	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									
Interest		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8660	845,000.00	0.00	845,000.00	545,000.00	0.00	545,000.00	-35.5%
Fees and Contracts		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	362,598.00	362,598.00	0.00	55,250.00	55,250.00	-84.8%
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	221.00	0.00	221.00	221.00	0.00	221.00	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	287,000.00	69,430.00	356,430.00	200,000.00	110.00	200,110.00	-43.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		1,562,489.00	1,562,489.00		2,539,968.00	2,539,968.00	62.6%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			1,132,221.00	2,246,432.00	3,378,653.00	745,221.00	2,847,243.00	3,592,464.00	6.3%
TOTAL, REVENUES			61,809,240.00	13,538,745.00	75,347,985.00	61,345,595.00	11,732,346.00	73,077,941.00	-3.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	21,355,970.00	5,494,977.00	26,850,947.00	20,909,090.00	7,054,698.00	27,963,788.00	4.1%
Certificated Pupil Support Salaries		1200	981,716.00	860,549.00	1,842,265.00	939,411.00	992,409.00	1,931,820.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,059,689.00	682,668.00	2,741,356.00	2,214,531.00	914,780.00	3,129,311.00	14.2%
Other Certificated Salaries		1900	181,551.00	71,897.00	253,448.00	181,551.00	113,161.00	294,712.00	16.3%
TOTAL, CERTIFICATED SALARIES			24,577,925.00	7,110,091.00	31,688,016.00	24,244,583.00	9,075,048.00	33,319,631.00	5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,409,036.00	2,037,129.00	3,446,165.00	1,668,980.00	2,417,547.00	4,086,507.00	18.6%
Classified Support Salaries		2200	5,648,662.00	1,256,764.00	6,905,426.00	5,286,231.00	1,078,082.00	6,366,313.00	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	530,084.00	173,400.00	703,484.00	547,020.00	180,612.00	727,632.00	3.4%
Clerical, Technical and Office Salaries		2400	1,134,145.00	90,342.00	1,224,487.00	1,120,874.00	87,196.00	1,208,070.00	-1.3%
Other Classified Salaries		2900	604,129.00	56,000.00	660,129.00	599,959.00	73,910.00	673,869.00	2.1%
TOTAL, CLASSIFIED SALARIES			9,326,066.00	3,613,635.00	12,939,701.00	9,225,044.00	3,837,347.00	13,062,391.00	0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,653,083.00	3,565,182.00	8,218,265.00	4,549,179.00	3,971,051.00	8,520,230.00	3.7%
PERS		3201-3202	2,439,066.00	1,005,957.00	3,445,023.00	2,426,283.00	1,063,213.00	3,489,496.00	1.3%
OASDI/Medicare/Alternative		3301-3302	1,002,072.00	366,300.00	1,368,372.00	1,072,348.00	491,705.00	1,564,053.00	14.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	3,647,707.00	1,269,206.00	4,916,913.00	3,578,719.00	1,247,282.00	4,826,001.00	-1.8%
Unemployment Insurance		3501-3502	16,642.00	5,324.00	21,966.00	16,360.00	6,444.00	22,804.00	3.8%
Workers' Compensation		3601-3602	786,439.00	248,814.00	1,035,253.00	772,644.00	301,912.00	1,074,556.00	3.8%
OPEB, Allocated		3701-3702	202,090.00	60,453.00	262,543.00	193,397.00	73,875.00	267,272.00	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,747,099.00	6,521,236.00	19,268,335.00	12,608,930.00	7,155,482.00	19,764,412.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	132,584.00	380,222.00	512,806.00	0.00	283,825.00	283,825.00	-44.7%
Books and Other Reference Materials		4200	57,470.00	28,459.00	85,929.00	26,676.00	54,897.00	81,573.00	-5.1%
Materials and Supplies		4300	1,666,189.00	1,659,161.00	3,325,350.00	1,806,435.00	802,091.00	2,408,526.00	-27.6%
Noncapitalized Equipment		4400	165,118.00	772,454.00	937,572.00	209,050.00	99,655.00	308,705.00	-67.1%
Food		4700	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,021,361.00	2,845,296.00	4,866,657.00	1,842,161.00	1,245,468.00	3,087,629.00	-36.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	165,639.00	343,284.00	508,923.00	123,484.00	198,139.00	321,623.00	-36.8%
Dues and Memberships		5300	44,297.00	6,920.00	51,217.00	38,537.00	5,210.00	43,747.00	-14.6%
Insurance		5400 - 5450	546,455.00	0.00	546,455.00	593,000.00	0.00	593,000.00	8.5%
Operations and Housekeeping Services		5500	1,057,431.00	0.00	1,057,431.00	1,165,700.00	0.00	1,165,700.00	10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,109.00	122,847.00	399,956.00	237,165.00	78,000.00	315,165.00	-21.2%
Transfers of Direct Costs		5710	(106,430.00)	106,430.00	0.00	(87,580.00)	87,580.00	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	2,204,671.00	2,217,962.00	4,422,633.00	1,787,604.00	2,019,666.00	3,807,270.00	-13.9%
Communications		5900	90,760.00	0.00	90,760.00	90,760.00	0.00	90,760.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,279,932.00	2,797,443.00	7,077,375.00	3,948,670.00	2,388,595.00	6,337,265.00	-10.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Buildings and Improvements of Buildings		6200	70,000.00	1,843,960.00	1,913,960.00	170,000.00	200,000.00	370,000.00	-80.7%
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	707,286.00	453,270.00	1,160,556.00	74,400.00	215,600.00	290,000.00	-75.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	34,550.00	32,000.00	66,550.00	27,550.00	42,000.00	69,550.00	4.5%
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			821,836.00	2,329,230.00	3,151,066.00	281,950.00	457,600.00	739,550.00	-76.5%
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	802,454.00	0.00	802,454.00	106,989.00	0.00	106,989.00	-86.7%
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	83,000.00	0.00	83,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			802,454.00	0.00	802,454.00	189,989.00	0.00	189,989.00	-76.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(79,339.00)	79,339.00	0.00	(66,145.00)	66,145.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			(79,339.00)	79,339.00	0.00	(66,145.00)	66,145.00	0.00	0.0%
TOTAL, EXPENDITURES			54,497,334.00	25,296,270.00	79,793,604.00	52,275,182.00	24,225,685.00	76,500,867.00	-4.1%
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	103,000.00	0.00	103,000.00	83,000.00	0.00	83,000.00	-19.4%
(a) TOTAL, INTERFUND TRANSFERS IN			103,000.00	0.00	103,000.00	83,000.00	0.00	83,000.00	-19.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,724,348.00)	7,724,348.00	0.00	(8,996,413.00)	8,996,413.00	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			(7,724,348.00)	7,724,348.00	0.00	(8,996,413.00)	8,996,413.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,621,348.00)	7,724,348.00	103,000.00	(8,913,413.00)	8,996,413.00	83,000.00	-19.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LOFF Sources		8010-8099	58,518,263.00	0.00	58,518,263.00	58,409,938.00	0.00	58,409,938.00	-0.2%
2) Federal Revenue		8100-8299	0.00	3,205,160.00	3,205,160.00	0.00	2,122,156.00	2,122,156.00	-33.8%
3) Other State Revenue		8300-8599	2,158,756.00	8,087,153.00	10,245,909.00	2,190,436.00	6,762,947.00	8,953,383.00	-12.6%
4) Other Local Revenue		8600-8799	1,132,221.00	2,246,432.00	3,378,653.00	745,221.00	2,847,243.00	3,592,464.00	6.3%
5) TOTAL, REVENUES			61,809,240.00	13,538,745.00	75,347,985.00	61,345,595.00	11,732,346.00	73,077,941.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		32,798,925.00	16,194,987.00	48,993,912.00	31,785,202.00	17,601,621.00	49,386,823.00	0.8%
2) Instruction - Related Services	2000-2999		4,778,866.00	613,346.00	5,392,212.00	4,913,872.00	498,187.00	5,412,059.00	0.4%
3) Pupil Services	3000-3999		6,160,303.00	3,389,793.00	9,550,096.00	5,075,516.00	3,531,898.00	8,607,414.00	-9.9%
4) Ancillary Services	4000-4999		749,308.00	11,860.00	761,168.00	675,854.00	11,860.00	687,714.00	-9.7%
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		3,988,684.00	585,391.00	4,574,075.00	4,235,859.00	125,621.00	4,361,480.00	-4.6%
8) Plant Services	8000-8999		5,218,794.00	4,500,893.00	9,719,687.00	5,398,890.00	2,456,498.00	7,855,388.00	-19.2%
9) Other Outgo	9000-9999	Except 7600-7699	802,454.00	0.00	802,454.00	189,989.00	0.00	189,989.00	-76.3%
10) TOTAL, EXPENDITURES			54,497,334.00	25,296,270.00	79,793,604.00	52,275,182.00	24,225,685.00	76,500,867.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,311,906.00	(11,757,525.00)	(4,445,619.00)	9,070,413.00	(12,493,339.00)	(3,422,926.00)	-23.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	103,000.00	0.00	103,000.00	83,000.00	0.00	83,000.00	-19.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,724,348.00)	7,724,348.00	0.00	(8,996,413.00)	8,996,413.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,621,348.00)	7,724,348.00	103,000.00	(8,913,413.00)	8,996,413.00	83,000.00	-19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(309,442.00)	(4,033,177.00)	(4,342,619.00)	157,000.00	(3,496,926.00)	(3,339,926.00)	-23.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,093,742.00	12,500,976.00	29,594,718.00	16,784,300.00	8,467,799.00	25,252,099.00	-14.7%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	-0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,093,742.00	12,500,976.00	29,594,718.00	16,784,300.00	8,467,799.00	25,252,099.00	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,093,742.00	12,500,976.00	29,594,718.00	16,784,300.00	8,467,799.00	25,252,099.00	-14.7%
2) Ending Balance, June 30 (E + F1e)			16,784,300.00	8,467,799.00	25,252,099.00	16,941,300.00	4,970,873.00	21,912,173.00	-13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,467,799.00	8,467,799.00	0.00	4,970,873.00	4,970,873.00	-41.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,979,360.00	0.00	7,979,360.00	7,757,188.00	0.00	7,757,188.00	-2.8%
Continuity of Operations	0000	9760			0.00	7,757,188.00		7,757,188.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,393,808.00	0.00	2,393,808.00	2,295,026.00	0.00	2,295,026.00	-4.1%
Unassigned/Unappropriated Amount		9790	6,408,632.00	0.00	6,408,632.00	6,886,586.00	0.00	6,886,586.00	7.5%

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

13 63164 0000000
Form 01
F8N6CHPMX(2024-25)

Imperial Unified
Imperial County

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	219,118.00	476,120.00
6266	Educator Effectiveness, FY 2021-22	221,648.00	13,103.00
6300	Lottery: Instructional Materials	705,342.00	705,342.00
6547	Special Education Early Intervention Preschool Grant	924,260.00	796,972.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,910,969.00	1,685,969.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	265,695.00	283,759.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	22,500.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	1,262.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	192,527.00	32,850.00
7412	A-G Access/Success Grant	154,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	42,992.00	0.00
7435	Learning Recovery Emergency Block Grant	3,306,598.00	0.00
7810	Other Restricted State	32,146.00	28,908.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	448,722.00	947,850.00
Total, Restricted Balance		8,467,799.00	4,970,873.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,956.00	0.00	-100.0%
3) Other State Revenue		8300-8599	95,296.00	95,296.00	0.0%
4) Other Local Revenue		8600-8799	4,840.00	4,840.00	0.0%
5) TOTAL, REVENUES			121,092.00	100,136.00	-17.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	46,000.00	56,000.00	21.7%
2) Classified Salaries		2000-2999	19,834.00	18,804.00	-5.2%
3) Employee Benefits		3000-3999	24,186.00	26,225.00	8.4%
4) Books and Supplies		4000-4999	16,084.00	12,636.00	-21.4%
5) Services and Other Operating Expenditures		5000-5999	28,205.00	10,697.00	-62.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,309.00	124,362.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,217.00)	(24,226.00)	83.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,217.00)	(24,226.00)	83.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,088.00	44,871.00	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,088.00	44,871.00	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,088.00	44,871.00	-22.8%
2) Ending Balance, June 30 (E + F1e)			44,871.00	20,645.00	-54.0%
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	44,871.00	20,645.00	-54.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,992.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			68,992.73		
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	738.82		
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			738.82		
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)			68,253.91		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,956.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			20,956.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	90,913.00	90,913.00	0.0%
All Other State Revenue	All Other	8590	4,383.00	4,383.00	0.0%
TOTAL, OTHER STATE REVENUE			95,296.00	95,296.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,340.00	3,340.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,840.00	4,840.00	0.0%
TOTAL, REVENUES			121,092.00	100,136.00	-17.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	46,000.00	56,000.00	21.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			46,000.00	56,000.00	21.7%
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	19,834.00	18,804.00	-5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,834.00	18,804.00	-5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,169.00	15,079.00	14.5%
PERS		3201-3202	5,280.00	5,017.00	-5.0%
OASDI/Medicare/Alternative		3301-3302	2,154.00	2,251.00	4.5%
Health and Welfare Benefits		3401-3402	1,601.00	1,606.00	0.3%
Unemployment Insurance		3501-3502	33.00	38.00	15.2%
Workers' Compensation		3601-3602	1,529.00	1,736.00	13.5%
OPEB, Allocated		3701-3702	420.00	498.00	18.6%
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			24,186.00	26,225.00	8.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,400.00	2,400.00	0.0%
Books and Other Reference Materials		4200	1,336.00	1,336.00	0.0%
Materials and Supplies		4300	12,348.00	8,900.00	-27.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,084.00	12,636.00	-21.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,508.00	2,000.00	-89.7%
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	5,197.00	5,197.00	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	3,500.00	3,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,205.00	10,697.00	-62.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			134,309.00	124,362.00	-7.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	20,956.00	0.00	-100.0%
3) Other State Revenue		8300-8599	95,296.00	95,296.00	0.0%
4) Other Local Revenue		8600-8799	4,840.00	4,840.00	0.0%
5) TOTAL, REVENUES			121,092.00	100,136.00	-17.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		85,457.00	94,713.00	10.8%
2) Instruction - Related Services	2000-2999		48,652.00	29,649.00	-39.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			134,309.00	124,362.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,217.00)	(24,226.00)	83.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,217.00)	(24,226.00)	83.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,088.00	44,871.00	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,088.00	44,871.00	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,088.00	44,871.00	-22.8%
2) Ending Balance, June 30 (E + F1e)			44,871.00	20,645.00	-54.0%
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	44,871.00	20,645.00	-54.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
6391	Adult Education Program	44,871.00	20,645.00
Total, Restricted Balance		44,871.00	20,645.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,600,000.00	1,600,000.00	0.0%
3) Other State Revenue		8300-8599	1,800,000.00	1,800,000.00	0.0%
4) Other Local Revenue		8600-8799	64,100.00	52,100.00	-18.7%
5) TOTAL, REVENUES			3,464,100.00	3,452,100.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	933,970.00	859,769.00	-7.9%
3) Employee Benefits		3000-3999	457,260.00	430,364.00	-5.9%
4) Books and Supplies		4000-4999	1,855,699.00	1,717,019.00	-7.5%
5) Services and Other Operating Expenditures		5000-5999	58,760.00	58,760.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	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			3,405,689.00	3,165,912.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,411.00	286,188.00	390.0%
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)			58,411.00	286,188.00	390.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,596,713.00	1,655,124.00	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,596,713.00	1,655,124.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,596,713.00	1,655,124.00	3.7%
2) Ending Balance, June 30 (E + F1e)			1,655,124.00	1,941,312.00	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	82,470.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,572,653.08	1,941,312.00	23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,153,996.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	405.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	82,470.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,236,872.38		
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	(23.00)		
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			(23.00)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,236,895.38		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,600,000.00	1,600,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,600,000.00	1,600,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,800,000.00	1,800,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,800,000.00	1,800,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	11,000.00	11,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,500.00	38,500.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,000.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,600.00	2,600.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,100.00	52,100.00	-18.7%
TOTAL, REVENUES			3,464,100.00	3,452,100.00	-0.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	807,496.00	728,987.00	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	102,720.00	107,028.00	4.2%
Clerical, Technical and Office Salaries		2400	23,754.00	23,754.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			933,970.00	859,769.00	-7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	234,901.00	213,990.00	-8.9%
OASDI/Medicare/Alternative		3301-3302	68,081.00	65,368.00	-4.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	127,944.00	127,025.00	-0.7%
Unemployment Insurance		3501-3502	466.00	428.00	-8.2%
Workers' Compensation		3601-3602	21,665.00	19,944.00	-7.9%
OPEB, Allocated		3701-3702	4,203.00	3,609.00	-14.1%
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			457,260.00	430,364.00	-5.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	212,000.00	212,000.00	0.0%
Noncapitalized Equipment		4400	9,500.00	9,500.00	0.0%
Food		4700	1,634,199.00	1,495,519.00	-8.5%
TOTAL, BOOKS AND SUPPLIES			1,855,699.00	1,717,019.00	-7.5%
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	12,260.00	12,260.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,500.00	46,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,760.00	58,760.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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			3,405,689.00	3,165,912.00	-7.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,600,000.00	1,600,000.00	0.0%
3) Other State Revenue		8300-8599	1,800,000.00	1,800,000.00	0.0%
4) Other Local Revenue		8600-8799	64,100.00	52,100.00	-18.7%
5) TOTAL, REVENUES			3,464,100.00	3,452,100.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,405,689.00	3,165,912.00	-7.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,405,689.00	3,165,912.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,411.00	286,188.00	390.0%
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)			58,411.00	286,188.00	390.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,596,713.00	1,655,124.00	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,596,713.00	1,655,124.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,596,713.00	1,655,124.00	3.7%
2) Ending Balance, June 30 (E + F1e)			1,655,124.00	1,941,312.00	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	82,470.92	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,572,653.08	1,941,312.00	23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,572,653.08	1,941,312.00
Total, Restricted Balance		1,572,653.08	1,941,312.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	0.00	-100.0%
5) TOTAL, REVENUES			60,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,024.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,625,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,632,024.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,572,024.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,572,024.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,218.00	196,194.00	-88.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,218.00	196,194.00	-88.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,218.00	196,194.00	-88.9%
2) Ending Balance, June 30 (E + F1e)			196,194.00	196,194.00	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	196,194.00	196,194.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,762,872.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,782,872.48		
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)			1,782,872.48		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	0.00	-100.0%
TOTAL, REVENUES			60,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	7,024.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,024.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	1,582,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	43,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,625,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,632,024.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	60,000.00	0.00	-100.0%
5) TOTAL, REVENUES			60,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,632,024.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,632,024.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,572,024.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,572,024.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,768,218.00	196,194.00	-88.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,218.00	196,194.00	-88.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,218.00	196,194.00	-88.9%
2) Ending Balance, June 30 (E + F1e)			196,194.00	196,194.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	196,194.00	196,194.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	760,000.00	655,000.00	-13.8%
5) TOTAL, REVENUES			760,000.00	655,000.00	-13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	247,600.00	285,500.00	15.3%
6) Capital Outlay		6000-6999	5,496,000.00	4,115,765.00	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,743,600.00	4,401,265.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,983,600.00)	(3,746,265.00)	-24.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,000.00	33,000.00	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			(33,000.00)	(33,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,016,600.00)	(3,779,265.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,795,865.00	3,779,265.00	-57.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,795,865.00	3,779,265.00	-57.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,795,865.00	3,779,265.00	-57.0%
2) Ending Balance, June 30 (E + F1e)			3,779,265.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,779,265.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,121,112.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,121,112.12		
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)			6,121,112.12		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	260,000.00	155,000.00	-40.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	500,000.00	500,000.00	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			760,000.00	655,000.00	-13.8%
TOTAL, REVENUES			760,000.00	655,000.00	-13.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

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	760,000.00	655,000.00	-13.8%
5) TOTAL, REVENUES			760,000.00	655,000.00	-13.8%
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		5,743,600.00	4,401,265.00	-23.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,743,600.00	4,401,265.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,983,600.00)	(3,746,265.00)	-24.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,000.00	33,000.00	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			(33,000.00)	(33,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,016,600.00)	(3,779,265.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,795,865.00	3,779,265.00	-57.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,795,865.00	3,779,265.00	-57.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,795,865.00	3,779,265.00	-57.0%
2) Ending Balance, June 30 (E + F1e)			3,779,265.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,779,265.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	3,779,265.00	0.00
Total, Restricted Balance			3,779,265.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	27,600.00	0.00	-100.0%
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	220,000.00	285,500.00	29.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			247,600.00	285,500.00	15.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,481,000.00	4,100,765.00	-25.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	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			5,496,000.00	4,115,765.00	-25.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,743,600.00	4,401,265.00	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,000.00	33,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	33,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(33,000.00)	(33,000.00)	0.0%

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	65,000.00	0.00	-100.0%
5) TOTAL, REVENUES			65,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,220.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,267.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,054,821.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,074,308.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,009,308.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,009,308.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,064,041.00	54,733.00	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,064,041.00	54,733.00	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,064,041.00	54,733.00	-98.2%
2) Ending Balance, June 30 (E + F1e)			54,733.00	54,733.00	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	54,733.00	54,733.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,968.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,968.02		
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)			16,968.02		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	0.00	-100.0%
TOTAL, REVENUES			65,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,220.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,220.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,267.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,267.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,988,528.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	66,293.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,054,821.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,074,308.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	0.00	-100.0%
5) TOTAL, REVENUES			65,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,074,308.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,074,308.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,009,308.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,009,308.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,064,041.00	54,733.00	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,064,041.00	54,733.00	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,064,041.00	54,733.00	-98.2%
2) Ending Balance, June 30 (E + F1e)			54,733.00	54,733.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	54,733.00	54,733.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,000.00	32,000.00	-11.1%
5) TOTAL, REVENUES			36,000.00	32,000.00	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			36,000.00	32,000.00	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	50,000.00	-28.6%
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			(70,000.00)	(50,000.00)	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,000.00)	(18,000.00)	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,127,785.00	1,093,785.00	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,785.00	1,093,785.00	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127,785.00	1,093,785.00	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,093,785.00	1,075,785.00	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,093,785.00	1,075,785.00	-1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,187,332.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,187,332.88		
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)			1,187,332.88		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,000.00	32,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,000.00	32,000.00	-11.1%
TOTAL, REVENUES			36,000.00	32,000.00	-11.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	70,000.00	50,000.00	-28.6%
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			70,000.00	50,000.00	-28.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(70,000.00)	(50,000.00)	-28.6%

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	36,000.00	32,000.00	-11.1%
5) TOTAL, REVENUES			36,000.00	32,000.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,000.00	32,000.00	-11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	50,000.00	-28.6%
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			(70,000.00)	(50,000.00)	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,000.00)	(18,000.00)	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,127,785.00	1,093,785.00	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,785.00	1,093,785.00	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127,785.00	1,093,785.00	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,093,785.00	1,075,785.00	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,093,785.00	1,075,785.00	-1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

13 63164 0000000
Form MYP
F8BN6CHPMX(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)
(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	58,409,938.00	0.72%	58,829,072.00	3.08%	60,641,536.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,190,436.00	0.00%	2,190,436.00	0.00%	2,190,436.00
4. Other Local Revenues	8600-8799	745,221.00	0.00%	745,221.00	0.00%	745,221.00
5. Other Financing Sources						
a. Transfers In	8900-8929	83,000.00	-60.24%	33,000.00	0.00%	33,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,996,413.00)	2.13%	(9,188,438.00)	-2.27%	(8,979,653.00)
6. Total (Sum lines A1 thru A5c)		52,432,182.00	0.34%	52,609,291.00	3.84%	54,630,540.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,244,583.00		26,998,415.00
b. Step & Column Adjustment				168,736.00		212,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,585,096.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,244,583.00	11.36%	26,998,415.00	0.79%	27,210,415.00
2. Classified Salaries						
a. Base Salaries				9,225,044.00		9,418,047.00
b. Step & Column Adjustment				69,626.00		85,484.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				123,377.00		70,607.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,225,044.00	2.09%	9,418,047.00	1.66%	9,574,138.00
3. Employee Benefits	3000-3999	12,608,930.00	13.14%	14,266,149.00	1.91%	14,539,010.00
4. Books and Supplies	4000-4999	1,842,161.00	1.93%	1,877,786.00	1.60%	1,907,766.00
5. Services and Other Operating Expenditures	5000-5999	3,948,670.00	4.35%	4,120,556.00	5.77%	4,358,226.00
6. Capital Outlay	6000-6999	281,950.00	0.00%	281,950.00	-7.09%	261,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	189,989.00	1.13%	192,129.00	1.14%	194,311.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(66,145.00)	2.00%	(67,468.00)	2.00%	(68,817.00)
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)		52,275,182.00	9.21%	57,087,564.00	1.56%	57,976,999.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		157,000.00		(4,478,273.00)		(3,346,459.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,784,300.00		16,941,300.00		12,463,027.00
2. Ending Fund Balance (Sum lines C and D1)		16,941,300.00		12,463,027.00		9,116,568.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	7,757,188.00		5,586,946.00		5,493,473.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,295,026.00		2,394,405.00		2,354,346.00
2. Unassigned/Unappropriated	9790	6,886,586.00		4,479,176.00		1,266,249.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,941,300.00		12,463,027.00		9,116,568.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,295,026.00		2,394,405.00		2,354,346.00
c. Unassigned/Unappropriated	9790	6,886,586.00		4,479,176.00		1,266,249.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,181,612.00		6,873,581.00		3,620,595.00
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.						
In 25-26 school year, salaries from Resource 7435 Learning Recovery ended and all salaries were moved into the general fund.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,122,156.00	-7.16%	1,970,159.00	-0.79%	1,954,508.00
3. Other State Revenues	8300-8599	6,762,947.00	0.04%	6,765,357.00	-4.78%	6,441,933.00
4. Other Local Revenues	8600-8799	2,847,243.00	-1.94%	2,791,993.00	0.00%	2,791,993.00
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	8,996,413.00	2.13%	9,188,438.00	-2.27%	8,979,653.00
6. Total (Sum lines A1 thru A5c)		20,728,759.00	-0.06%	20,715,947.00	-2.64%	20,168,087.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,075,048.00		6,778,232.00
b. Step & Column Adjustment				62,298.00		62,298.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,359,114.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,075,048.00	-25.31%	6,778,232.00	0.92%	6,840,530.00
2. Classified Salaries						
a. Base Salaries				3,837,347.00		3,875,804.00
b. Step & Column Adjustment				38,457.00		35,614.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						38,457.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,837,347.00	1.00%	3,875,804.00	1.91%	3,949,875.00
3. Employee Benefits	3000-3999	7,155,482.00	-11.18%	6,355,685.00	2.38%	6,507,184.00
4. Books and Supplies	4000-4999	1,245,468.00	145.95%	3,063,179.00	-70.82%	893,870.00
5. Services and Other Operating Expenditures	5000-5999	2,388,595.00	-13.17%	2,074,060.00	-30.12%	1,449,297.00
6. Capital Outlay	6000-6999	457,600.00	15.75%	529,659.00	53.15%	811,151.00
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	66,145.00	-25.43%	49,325.00	-0.09%	49,279.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,225,685.00	-6.19%	22,725,944.00	-9.79%	20,501,186.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,496,926.00)		(2,009,997.00)		(333,099.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,467,799.00		4,970,873.00		2,960,876.00
2. Ending Fund Balance (Sum lines C and D1)		4,970,873.00		2,960,876.00		2,627,777.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,970,873.00		2,960,876.00		2,627,777.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,970,873.00		2,960,876.00		2,627,777.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 25-26 school year, Resource 7435-Learning Recovery was exhausted in 24-25. Shifted salaries that were charged to that resource to unrestricted.						

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	58,409,938.00	0.72%	58,829,072.00	3.08%	60,641,536.00
2. Federal Revenues	8100-8299	2,122,156.00	-7.16%	1,970,159.00	-0.79%	1,954,508.00
3. Other State Revenues	8300-8599	8,953,383.00	0.03%	8,955,793.00	-3.61%	8,632,369.00
4. Other Local Revenues	8600-8799	3,592,464.00	-1.54%	3,537,214.00	0.00%	3,537,214.00
5. Other Financing Sources						
a. Transfers In	8900-8929	83,000.00	-60.24%	33,000.00	0.00%	33,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		73,160,941.00	0.22%	73,325,238.00	2.01%	74,798,627.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,319,631.00		33,776,647.00
b. Step & Column Adjustment				231,034.00		274,298.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				225,982.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,319,631.00	1.37%	33,776,647.00	0.81%	34,050,945.00
2. Classified Salaries						
a. Base Salaries				13,062,391.00		13,293,851.00
b. Step & Column Adjustment				108,083.00		121,098.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				123,377.00		109,064.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,062,391.00	1.77%	13,293,851.00	1.73%	13,524,013.00
3. Employee Benefits	3000-3999	19,764,412.00	4.34%	20,621,834.00	2.06%	21,046,194.00
4. Books and Supplies	4000-4999	3,087,629.00	60.02%	4,940,965.00	-43.30%	2,801,636.00
5. Services and Other Operating Expenditures	5000-5999	6,337,265.00	-2.25%	6,194,616.00	-6.25%	5,807,523.00
6. Capital Outlay	6000-6999	739,550.00	9.74%	811,609.00	32.22%	1,073,101.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	189,989.00	1.13%	192,129.00	1.14%	194,311.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(18,143.00)	7.69%	(19,538.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		76,500,867.00	4.33%	79,813,508.00	-1.67%	78,478,185.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,339,926.00)		(6,488,270.00)		(3,679,558.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,252,099.00		21,912,173.00		15,423,903.00
2. Ending Fund Balance (Sum lines C and D1)		21,912,173.00		15,423,903.00		11,744,345.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	4,970,873.00		2,960,876.00		2,627,777.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,757,188.00		5,586,946.00		5,493,473.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,295,026.00		2,394,405.00		2,354,346.00
2. Unassigned/Unappropriated	9790	6,886,586.00		4,479,176.00		1,266,249.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,912,173.00		15,423,903.00		11,744,345.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,295,026.00		2,394,405.00		2,354,346.00
c. Unassigned/Unappropriated	9790	6,886,586.00		4,479,176.00		1,266,249.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,181,612.00		6,873,581.00		3,620,595.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.00%		8.61%		4.61%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,430.70		4,430.70		4,430.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		76,500,867.00		79,813,508.00		78,478,185.00
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)						
		76,500,867.00		79,813,508.00		78,478,185.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,295,026.01		2,394,405.24		2,354,345.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		2,295,026.01		2,394,405.24		2,354,345.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

13 63164 0000000
Form CEA
F8BN6CHPMX(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	31,688,016.00	301	1,240.00	303	31,686,776.00	305	318,000.00		307	31,368,776.00	309
2000 - Classified Salaries	12,939,701.00	311	45,000.00	313	12,894,701.00	315	1,905,778.00		317	10,988,923.00	319
3000 - Employee Benefits	19,268,335.00	321	279,496.00	323	18,988,839.00	325	945,475.00		327	18,043,364.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,933,207.00	331	460,074.00	333	4,473,133.00	335	1,069,358.00		337	3,403,775.00	339
5000 - Services. . . & 7300 - Indirect Costs	7,077,375.00	341	405,868.00	343	6,671,507.00	345	254,782.00		347	6,416,725.00	349
TOTAL					74,714,956.00	365			TOTAL	70,221,563.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	396
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.58%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	60.58%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	70,221,563.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
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

13 63164 0000000
Form CEB
F8BN6CHPMX(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	33,319,631.00	301	0.00	303	33,319,631.00	305	318,500.00		307	33,001,131.00	309
2000 - Classified Salaries	13,062,391.00	311	44,000.00	313	13,018,391.00	315	1,477,072.00		317	11,541,319.00	319
3000 - Employee Benefits	19,764,412.00	321	282,517.00	323	19,481,895.00	325	808,632.00		327	18,673,263.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,157,179.00	331	118,150.00	333	3,039,029.00	335	985,360.00		337	2,053,669.00	339
5000 - Services . & 7300 - Indirect Costs	6,337,265.00	341	160,762.00	343	6,176,503.00	345	263,192.00		347	5,913,311.00	349
TOTAL					75,035,449.00	365	TOTAL			71,182,693.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	44,855,486.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,821.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	3,689.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	44,849,976.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	63.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.01%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	71,182,693.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

13 63164 0000000
Form SIAA
F8BN6CHPMX(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					103,000.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

13 63164 0000000
Form SIAA
F8BN6CHPMX(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	33,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	70,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	103,000.00	103,000.00	0.00	0.00

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

13 63164 0000000
Form SIAB
F8BN6CHPMX(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					83,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	33,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	50,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

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

13 63164 0000000
Form SIAB
F8BN6CHPMX(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	83,000.00	83,000.00		

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,430.70	4,430.70	4,430.70	4,430.70	4,430.70	4,430.70
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)	4,430.70	4,430.70	4,430.70	4,430.70	4,430.70	4,430.70
5. District Funded County Program ADA						
a. County Community Schools	4.22	4.22	4.22	4.22	4.22	4.22
b. Special Education-Special Day Class	54.17	54.17	54.17	54.17	54.17	54.17
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.40	3.40	3.40	3.40	3.40	3.40
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)	61.79	61.79	61.79	61.79	61.79	61.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,492.49	4,492.49	4,492.49	4,492.49	4,492.49	4,492.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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):	4,430.70	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	4,203	4,267		
Charter School				
Total ADA	4,203	4,267	N/A	Met
Second Prior Year (2022-23)				
District Regular	4,157	4,326		
Charter School				
Total ADA	4,157	4,326	N/A	Met
First Prior Year (2023-24)				
District Regular	4,431	4,431		
Charter School		0		
Total ADA	4,431	4,431	0.0%	Met
Budget Year (2024-25)				
District Regular	4,431			
Charter School	0			
Total ADA	4,431			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	4,277	4,397		
Charter School				
Total Enrollment	4,277	4,397	N/A	Met
Second Prior Year (2022-23)				
District Regular	4,397	4,540		
Charter School				
Total Enrollment	4,397	4,540	N/A	Met
First Prior Year (2023-24)				
District Regular	4,540	4,672		
Charter School				
Total Enrollment	4,540	4,672	N/A	Met
Budget Year (2024-25)				
District Regular	4,672			
Charter School				
Total Enrollment	4,672			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	4,064	4,397	
Charter School		0	
Total ADA/Enrollment	4,064	4,397	92.4%
Second Prior Year (2022-23)			
District Regular	4,263	4,540	
Charter School	0		
Total ADA/Enrollment	4,263	4,540	93.9%
First Prior Year (2023-24)			
District Regular	4,431	4,672	
Charter School			
Total ADA/Enrollment	4,431	4,672	94.8%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	4,431	4,672		
Charter School	0			
Total ADA/Enrollment	4,431	4,672	94.8%	Not Met
1st Subsequent Year (2025-26)				
District Regular	4,431	4,672		
Charter School				
Total ADA/Enrollment	4,431	4,672	94.8%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	4,431	4,672		
Charter School				
Total ADA/Enrollment	4,431	4,672	94.8%	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)

Pre-covid the districts ADA to Enrollment ratio was about 96% each year. During the pandemic the district dropped to 93%-94%. Since the district is back to normal, we have slowly increased our ADA.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,492.49	4,492.49	4,492.49	4,492.49
b. Prior Year ADA (Funded)		4,492.49	4,492.49	4,492.49
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,399,552.00	7,165,724.00	7,165,724.00	7,165,724.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	58,553,669.00	58,445,344.00	58,593,899.00	60,398,027.00
District's Projected Change in LCFF Revenue:		(.19%)	.25%	3.08%
LCFF Revenue Standard		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
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)

In 24-25, our unduplicated pupil count 3 year average went down about 2.3%. This effected the amount of S&C the school district receives.

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)	36,381,084.37	40,743,585.35	89.3%
Second Prior Year (2022-23)	40,249,643.52	47,499,989.57	84.7%
First Prior Year (2023-24)	46,651,090.00	54,497,334.00	85.6%
Historical Average Ratio:			86.5%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	46,078,557.00	52,275,182.00	88.1%	Met
1st Subsequent Year (2025-26)	50,682,611.00	57,087,564.00	88.8%	Met
2nd Subsequent Year (2026-27)	51,323,563.00	57,976,999.00	88.5%	Met

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

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

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

Explanation:
(required if NOT met)

The district added 27 positions due to the SH county transfer.

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):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	3,205,160.00		
Budget Year (2024-25)	2,122,156.00	(33.79%)	Yes
1st Subsequent Year (2025-26)	1,970,159.00	(7.16%)	Yes
2nd Subsequent Year (2026-27)	1,954,508.00	(.79%)	No

Explanation:
(required if Yes)

Resources 3182, 5634, 3218, 3219 are one time funds that will be exhausted in 24-25 and 25-26. The district will not be receiving these funds in these out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	10,245,909.00		
Budget Year (2024-25)	8,953,383.00	(12.62%)	Yes
1st Subsequent Year (2025-26)	8,955,793.00	.03%	No
2nd Subsequent Year (2026-27)	8,632,369.00	(3.61%)	No

Explanation:
(required if Yes)

Resources 6053, 6762,7422 are one time funds that will be exhausted in 24-25 and 25-26. The district will not be receiving these funds in these out years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	3,378,653.00		
Budget Year (2024-25)	3,592,464.00	6.33%	Yes
1st Subsequent Year (2025-26)	3,537,214.00	(1.54%)	No
2nd Subsequent Year (2026-27)	3,537,214.00	0.00%	No

Explanation:
(required if Yes)

The district is receiving Special Ed. funds from students that were served at ICOE due to the Special Ed program Transfer. The district has exhausted rounds 4 and 5 for Resource 6388, Strong Work Force Grant.

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

First Prior Year (2023-24)	4,866,657.00		
Budget Year (2024-25)	3,087,629.00	(36.56%)	Yes
1st Subsequent Year (2025-26)	4,940,965.00	60.02%	Yes
2nd Subsequent Year (2026-27)	2,801,636.00	(43.30%)	Yes

Explanation:
(required if Yes)

The district is exhausting all one-time funds based on their deadlines. Resources 3213, 3218, 3219, 5634, 6053, 6266, 6388, 6762, 7412, 7413, 7422, 7425, 7435 all have different deadlines and the district will ensure these funds are used by the deadline to avoid sending funds back to state or feds.

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

First Prior Year (2023-24)	7,077,375.00		
Budget Year (2024-25)	6,337,265.00	(10.46%)	Yes
1st Subsequent Year (2025-26)	6,194,616.00	(2.25%)	No
2nd Subsequent Year (2026-27)	5,807,523.00	(6.25%)	Yes

Explanation:
(required if Yes)

The district is exhausting all one-time funds based on their deadlines. Each resource has different deadlines and will be exhausted by the deadline to avoid sending funds back.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	16,829,722.00		
Budget Year (2024-25)	14,668,003.00	(12.84%)	Not Met
1st Subsequent Year (2025-26)	14,463,166.00	(1.40%)	Met
2nd Subsequent Year (2026-27)	14,124,091.00	(2.34%)	Met

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

First Prior Year (2023-24)	11,944,032.00		
Budget Year (2024-25)	9,424,894.00	(21.09%)	Not Met
1st Subsequent Year (2025-26)	11,135,581.00	18.15%	Not Met
2nd Subsequent Year (2026-27)	8,609,159.00	(22.69%)	Not Met

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

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

- 1a. STANDARD 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)

Resources 3182, 5634, 3218, 3219 are one time funds that will be exhausted in 24-25 and 25-26. The district will not be receiving these funds in these out years.

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

Resources 6053, 6762, 7422 are one time funds that will be exhausted in 24-25 and 25-26. The district will not be receiving these funds in these out years.

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

The district is receiving Special Ed. funds from students that were served at ICOE due to the Special Ed program Transfer. The district has exhausted rounds 4 and 5 for Resource 6388, Strong Work Force Grant.

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 district is exhausting all one-time funds based on their deadlines. Resources 3213, 3218, 3219, 5634, 6053, 6266, 6388, 6762, 7412, 7413, 7422, 7425, 7435 all have different deadlines and the district will ensure these funds are used by the deadline to avoid sending funds back to state or feds.

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

The district is exhausting all one-time funds based on their deadlines. Each resource has different deadlines and will be exhausted by the deadline to avoid sending funds back.

7. **CRITERION: Facilities Maintenance**

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AJs); 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)

74,237,313.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

74,237,313.00

2,227,119.39

2,351,975.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	1,952,763.00	2,393,808.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,477,060.11	8,623,468.31	6,408,632.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	14,477,060.11	10,576,231.31	8,802,440.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	57,864,925.62	65,092,110.76	79,793,604.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	57,864,925.62	65,092,110.76	79,793,604.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	25.0%	16.2%	11.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.3%	5.4%	3.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,262,941.81	40,743,585.35	N/A	Met
Second Prior Year (2022-23)	2,614,181.20	47,499,989.57	N/A	Met
First Prior Year (2023-24)	(309,442.00)	54,497,334.00	.6%	Met
Budget Year (2024-25) (Information only)	157,000.00	52,275,182.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	11,658,854.00	13,216,618.30	N/A	Met
Second Prior Year (2022-23)	11,786,585.00	14,479,560.11	N/A	Met
First Prior Year (2023-24)	14,283,433.00	17,093,742.00	N/A	Met
Budget Year (2024-25) (Information only)	16,784,300.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	18,077,164.64		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	4,431	4,431	4,431
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,500,867.00	79,813,508.00	78,478,185.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	76,500,867.00	79,813,508.00	78,478,185.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,295,026.01	2,394,405.24	2,354,345.55
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	2,295,026.01	2,394,405.24	2,354,345.55

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)	2,295,026.00	2,394,405.00	2,354,346.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,886,586.00	4,479,176.00	1,266,249.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	9,181,612.00	6,873,581.00	3,620,595.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.00%	8.61%	4.61%
District's Reserve Standard (Section 10B, Line 7):	2,295,026.01	2,394,405.24	2,354,345.55
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

The district has salaries in Learning Recovery Grant and when the grant expires, the district will move the salaries to unrestricted resource.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(7,724,348.00)			
Budget Year (2024-25)	(8,996,413.00)	1,272,065.00	16.5%	Not Met
1st Subsequent Year (2025-26)	9,188,438.00	(18,184,851.00)	(202.1%)	Not Met
2nd Subsequent Year (2026-27)	8,979,653.00	208,785.00	(2.3%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	103,000.00			
Budget Year (2024-25)	83,000.00	(20,000.00)	(19.4%)	Met
1st Subsequent Year (2025-26)	33,000.00	(50,000.00)	(60.2%)	Not Met
2nd Subsequent Year (2026-27)	33,000.00	0.00	0.0%	Met
1c. Transfers Out, 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
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- The district will contribute to restricted resource 6500 for Special Ed. due to the Special Ed. county wide transfer. The cost of teachers and aides are included in this transfer to cover the costs of the program. In 25-26, the district will contribute less to Routine Maintenance Resource 8150.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- The district will only transfer the cost of potential vehicle purchases.

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The amounts will be funded from tax payment collections through Fund 51.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No						
2. For the district's OPEB:								
	a. Are they lifetime benefits?	No						
	b. Do benefits continue past age 65?	No						
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:							
3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?								
		Pay-as-you-go						
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="1"><thead><tr><th>Self-Insurance Fund</th><th>Governmental Fund</th></tr></thead><tbody><tr><td>0</td><td>0</td></tr></tbody></table>			Self-Insurance Fund	Governmental Fund	0	0
Self-Insurance Fund	Governmental Fund							
0	0							
4. OPEB Liabilities								
	a. Total OPEB liability	7,302,335.00						
	b. OPEB plan(s) fiduciary net position (if applicable)							
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	7,302,335.00						
	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	5/15/2023						
5. OPEB Contributions								
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)				
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	271,379.00	271,264.00	271,264.00				
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	414,116.00	414,116.00	414,116.00				
	d. Number of retirees receiving OPEB benefits	23.00	23.00	23.00				

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	214	223	225	227

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

337,714

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
	324,749	336,001
	1.3%	1.3%

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

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	276	302	304	306

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

144,885

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
	217,952	191,962
	2.0%	1.6%

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	14	15	15	15

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes		Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
	41,277	21,876
	3.0%	1.6%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Yes

Jun 27, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- 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)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
No
No
No
No
No
No
No
No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Imperial Unified (63164) - 23/24 EA & 24/25 J1 Budget Report									
v.25.1									
5/21/2024									
CY									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors									
COLA & Augmentation									
Base Grant Proration									
Unduplicated Pupil Percentage									
Concentration									
Supplemental									
58.78%									
58.78%									
Current Yr									
ADA									
Base									
Grade Span									
1,043									
\$									
10,025									
\$									
1,301									
\$									
272									
\$									
18,190,157									
Total									
1,015.37									
\$									
1,196									
\$									
250									
\$									
11,802,109									
682.64									
\$									
1,232									
\$									
257									
\$									
8,169,316									
1,375.51									
\$									
1,465									
\$									
306									
\$									
19,574,801									
Subtract Necessary/Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
N/A									
N/A									
N/A									
N/A									
N/A									
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33 - Imperial LCFF Calc 23-24 EA & 24-25 J1 5-21-24 (1) / Calculator - page 2 of 2

Imperial Unified (63164) - 23/24 EA & 24/25 J1 Budget Report		5/21/2024			
		2023-24	2024-25	2025-26	2026-27
General Assumptions					
COLA & Augmentation		8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		4,742	4,742	4,742	4,742
Unduplicated Pupil Count (UPC)		2,649	2,649	2,649	2,649
Unduplicated Pupil Percentage (UPP)		61.13%	58.78%	55.86%	55.86%
Current Year LCFF Average Daily Attendance (ADA)		4,492.49	4,512.49	4,512.49	4,512.49
Funded LCFF ADA		4,492.49	4,512.49	4,512.49	4,512.49
LCFF ADA Funding Method		Current Yr	Current Yr	Current Yr	Current Yr
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant		\$47,881,246	\$48,615,989	\$50,040,879	\$51,582,644
Grade Span Adjustment		1,900,736	1,935,508	1,991,056	2,052,297
Adjusted Base Grant		\$49,781,982	\$50,551,497	\$52,031,935	\$53,634,941
Supplemental Grant		6,086,345	5,942,835	5,813,008	5,992,096
Concentration Grant		1,983,563	1,242,051	290,858	299,820
Total Base, Supplemental and Concentration Grant		\$57,851,890	\$57,736,383	\$58,135,801	\$59,926,857
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		292,752	295,884	304,553	313,933
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		373,621	377,671	388,718	400,746
Total Allowance and Add-On Amounts		\$666,373	\$673,555	\$693,271	\$714,679
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$58,518,263	\$58,409,938	\$58,829,072	\$60,641,536
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 58,518,263	\$ 58,409,938	\$ 58,829,072	\$ 60,641,536
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 13,026	\$ 12,944	\$ 13,037	\$ 13,439
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		58,518,263	58,409,938	58,829,072	60,641,536
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)		\$ 8,364,146	\$ 7,130,318	\$ 7,130,318	\$ 7,130,318
Education Protection Account Entitlement (includes \$200/minimum per ADA)		\$ 15,740,140	\$ 15,979,370	\$ 16,447,565	\$ 16,954,156
Net State Aid (excludes Additional State Aid)		\$ 34,413,977	\$ 35,300,250	\$ 35,251,189	\$ 36,557,062
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 58,518,263	\$ 58,409,938	\$ 58,829,072	\$ 60,641,536
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)		\$ 34,413,977	\$ 35,300,250	\$ 35,251,189	\$ 36,557,062
EPA, Current Year (Resource 1400, Object Code 8012)		\$ 15,740,140	\$ 15,979,370	\$ 16,447,565	\$ 16,954,156
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)		\$ 28,815	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)		\$ 8,399,552	\$ 7,165,724	\$ 7,165,724	\$ 7,165,724
In-Lieu of Property Taxes (Object Code 8096)		(35,406)	(35,406)	(35,406)	(35,406)
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement		\$ 58,518,263	\$ 58,409,938	\$ 58,829,072	\$ 60,641,536
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)		\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 58,518,263	\$ 58,409,938	\$ 58,829,072	\$ 60,641,536
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)		\$ 50,155,603	\$ 50,929,168	\$ 52,420,653	\$ 54,035,687
Supplemental and Concentration Grant funding in the LCAP year		\$ 8,069,908	\$ 7,184,886	\$ 6,103,866	\$ 6,291,916
Projected Additional 15% Concentration Grant funding in the LCAP year			\$ 286,628	\$ 67,120	\$ 69,190
Percentage to Increase or Improve Services			14.11%	11.64%	11.64%

1.17 LCFF Unduplicated Pupil Count

Academic Year: 2023-2024	LEA: Imperial Unified	User ID: ghendrk@imperialusd.org
View: SNAPSHOT	School Type: ALL	Revision Date: 12/2/2023 8:23:47 PM
Revision ID: 4910955	School: ALL	Print Date: 6/6/2024 4:38:05 PM

Non-Charter School(s)									
Free/Reduced Meal Eligibility Counts Based On:									
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/192	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated FRPM/EL Eligible Count (3)
6008551	Ben Hulise Elementary	826	439	0	0	81	10	331	538
6008569	Frank M. Wright Middle	1077	515	4	0	91	20	365	612
1331115	Imperial Ave. Holbrook High	49	28	1	0	5	1	26	33
0138917	Imperial Cross Elementary	748	336	6	0	80	19	285	473
1335900	Imperial High	1378	516	5	0	85	16	428	602
6117608	I. L. Waggoner Elementary	594	237	1	0	48	6	194	348
TOTAL - Selected Schools		4672	2071	17	0	390	72	1629	2606

Charter School(s)									
Free/Reduced Meal Eligibility Counts Based On:									
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/192	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL LEA		4672	2071	17	0	390	72	1629	2606

This report includes students with Primary and Short Term enrollment in grade levels TK-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or 'ADEL' as of Fall 1 Census Day. For 2020-2021 only - status considered through December 31st.

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

2023-2024

RECEIPTS

RECEIPTS

RES	ORL	MGMT	BEGINNING CASH	ESTIMATED	ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			32,707,369.56	29,883,054.31	25,398,486.18	25,992,654.98	25,515,991.67	24,232,531.33	30,487,838.48	28,514,525.43	26,419,506.04	29,241,897.28	29,435,415.96	26,875,819.90					

RECEIPTS (CONT'D)

	OBJ	ESTIMATED ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Mandated Cost Reimbursements	0000 8550														
		206 417.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	0000 8590	1,075,341.00	5%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00
		53,767.00	53,767.00	53,767.00	56,781.00	96,781.00	96,781.00	96,781.00	96,781.00	96,781.00	96,781.00	96,781.00	96,781.00	96,781.00	96,781.00
Medi-Cal Admin	0014 8509	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	19.00%	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	18,974.95	0.00	24,984.86	0.00	0.00	0.00	43,959.81
Lottery Unrestricted	1100 8590	776,998.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	776,998.00
Expanded Learning Opport Prog	2600 8590	2,555,735.00	5%	5.00%	10.7%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00
		127,787.00	127,787.00	127,787.00	272,264.86	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00
Universal PreK	6053 8590	332,262.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,262.00
Art & Music Block Grant	6762 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	39,224.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,224.00
Lottery Instruction	6300 8590	331,891.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	331,891.00
Career Technical Education	6397 8590	395,628.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	395,628.00
Lottery Unrestricted	1100 8560	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	25,465.71	432,390.77	0.00	0.00	0.00	222,164.35	0.00	0.00	680,000.83
Expanded Learning Opport Prog	2600 8590	0.00	0.00	0.00	0.00	0.00	230,016.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,016.00
Universal PreK	6053 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,261.99
Lottery- Instruction	6300 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	47,408.94	20,339.34	0.00	0.00	0.00	127,585.21	0.00	0.00	195,313.49
Career Technical Education	6387 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,227.83
Special Ed-Mental Health	6546 8590	381,054.00	5%	4.5%	8.1%	8.1%	17.6%	31,045.00	31,045.00	33,035.00	33,035.00	33,035.00	33,035.00	33,035.00	33,035.00
			17,247.00	17,247.00	31,045.00	31,045.00	67,157.85	31,045.00	31,045.00	33,035.00	33,035.00	33,035.00	33,035.00	33,035.00	33,035.00
Sp. Ed Early Inv	6547 8590	351,451.00	5%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
			17,573.00	17,573.00	31,631.00	31,631.00	31,631.00	31,631.00	31,631.00	19,253.00	19,253.00	19,253.00	19,253.00	19,253.00	251,060.00
Arts & Music	6770 8590	703,852.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	425,433.00
Arts Music Discretionary Block	6772 8590	39,224.00	0.00	23.7%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	9,292.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,292.26
In Person Instruction	7422 8590	678,811.00	0.00	100.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	678,811.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	678,811.35
Ag Vocational Incentive Grant	7010 8590	38,929.00	0.00	0.00	0.00	0.00	15.1%	0.00	0.00	0.00	0.00	82.2%	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	5,747.00	0.00	0.00	0.00	0.00	31,268.00	0.00	0.00	37,015.00
Child Nutrition-Kitchen Infr. Upgrade	7028 8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition-Kitchen Infr. Train	7032 8520	15,462.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,462.00
A-G Grant	7412 8550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-G Learning Loss	7413 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Geer Fund	7420 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Universal PreK	6053 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In Person Instruction	7422 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expanded Learning Opportunity	7425 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELO Paraprofessional	7426 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stirs On Behalf Pension Contrib	7690 8590	2,263,554.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,263,554.00
TOTAL OTHER STATE 8300-8590		10,245,000.00	216,374.00	1,397,897.43	431,721.86	389,473.00	749,938.50	842,203.11	408,447.95	520,967.00	545,931.86	917,416.56	0.00	2,785,054.00	1,560,513.73
															8,685,385.27

RECEIPTS (CONT'D)

	OBJ	ESTIMATED ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Interest	0000														
	8660		0%	0%	0%	24.2%	0%	0%	24.8%	0%	0%	27.4%	0%	0%	76.4%
		845,000.00	0.00	0.00	0.00	204,679.02	0.00	0.00	209,246.55	0.00	0.00	231,641.52	0.00	0.00	645,567.09
Plus: Miscellaneous Funds Non	8691		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	99.5%	199,432.91
		221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.00	1.00
Other Local Revenue	0000		4%	4.1%	7.5%	4.9%	3.7%	4.3%	2.4%	4.1%	36.8%	4.9%	0%	3.3%	60.1%
	8699	287,000.00	11,839.85	11,675.14	21,527.65	14,004.11	10,611.41	12,294.34	8,805.74	11,688.96	105,852.30	14,205.97	0.00	9,413.69	229,919.21
FMV	0000		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	8692	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Year Cancel	0098		0%	0%	0%	1.766.65	(1,726.16)	0%	0%	0%	59.00	0%	0%	0%	(99.49)
	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outlawed Checks	0099		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	8699	0.00	289.38	0.00	423.60	4.98	0.00	10.56	89.05	(2,587.50)	0%	0%	0%	0%	1,789.92
Medical Billing	5640		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Strong Work Force Prgm	6388		0%	39.2%	0%	0%	0%	0%	0%	14.2%	29,500.00	0%	30.3%	0%	8.2%
	8577	352,211.00	0.00	141,872.87	0.00	0.00	0.00	0.00	0.00	51,599.10	0.00	0.00	109,619.00	0.00	332,590.03
Special Education	6500		4%	4.5%	8.0%	8.0%	8.0%	8.0%	8.0%	9.1%	13.4%	9.1%	9.7%	9.7%	100.1%
	8792	1,631,819.00	72,853.00	72,853.00	131,135.00	131,135.00	131,135.00	131,135.00	131,135.00	149,833.00	218,512.81	149,183.00	158,000.00	158,000.00	1,634,259.81
Sp Ed Learning Recovery Supp	6537		0%	0%	0%	0%	99.8%	0%	0%	0%	0%	0%	0%	0%	0.2%
	8677	387.00	0.00	0.00	0.00	0.00	386.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.71
Medi-Cal Billing Options	9056		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	8699	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
RDA Facilities	9140		0%	0%	0%	0%	0%	61.4%	0%	0%	0%	0%	0%	49.8%	111.4%
	8625	251,915.00	0.00	0.00	0.00	0.00	0.00	154,746.54	0.00	0.00	0.00	0.00	540.00	125,417.94	280,704.48
Interfund Transfer In	0000		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	9198912	103,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,000.00
TOTAL OTHER LOCAL 8600-8798		3,481,863.00	84,997.28	228,401.01	153,086.26	351,598.77	140,408.54	298,186.44	347,278.34	209,883.58	353,924.11	395,030.46	268,169.00	283,051.63	3,121,957.42
GRAND TOTAL RECEIPTS		75,450,685.00	2,085,221.41	4,028,552.82	7,234,032.69	3,892,127.61	5,083,281.31	11,806,330.55	4,234,283.85	4,178,918.07	8,992,301.35	7,245,648.72	3,087,138.41	12,337,412.65	67,524,380.90

DISBURSEMENTS

Certificated Salaries	1000		7%	8.0%	5.2%	8.3%	8.4%	8.2%	6.3%	5.3%	8.3%	5.3%	9.2%	9.2%	100.0%
		31,698,016.00	2,284,259.75	2,525,265.00	2,593,581.52	2,634,317.55	2,676,159.71	2,600,319.75	2,644,921.70	2,638,088.74	2,633,685.09	2,614,769.88	2,913,423.61	2,913,423.61	31,672,592.01
Classified Salaries	2000		3%	5.7%	12.2%	5.3%	8.2%	8.2%	8.2%	8.5%	8.5%	8.4%	7.6%	7.0%	93.5%
		12,939,701.00	382,675.92	739,125.65	1,573,429.31	1,076,539.57	1,069,657.44	1,057,026.40	1,068,419.93	1,101,887.89	1,094,314.63	1,086,445.09	987,000.00	905,454.00	12,140,576.24
Benefits	3000		4%	4.5%	8.7%	7.4%	7.7%	7.6%	7.7%	7.7%	7.7%	7.7%	6.2%	29.2%	105.6%
		19,268,335.00	677,431.09	864,993.44	1,669,694.30	1,422,739.41	1,474,282.17	1,467,814.99	1,484,024.96	1,486,814.37	1,486,450.43	1,481,328.47	1,199,975.77	5,626,173.00	20,341,302.40
Supplies	4000		0%	2.1%	9.1%	8.4%	4.4%	2.3%	3.1%	4.8%	5.0%	5.4%	10.5%	16.4%	72.1%
		4,868,657.00	20,097.85	101,699.35	443,155.46	407,746.75	215,625.52	112,729.63	152,571.45	233,455.06	245,284.88	283,045.50	511,874.00	860,000.00	3,506,966.45
Services/Other Operating	5000		4%	12.8%	5.9%	5.9%	6.9%	4.0%	6.8%	5.5%	7.4%	6.1%	8.0%	17.5%	91.6%
		7,077,375.00	259,110.55	915,406.80	416,580.76	485,727.99	487,288.37	279,595.95	483,227.41	390,480.92	528,473.66	432,959.36	557,945.00	1,235,670.00	6,480,876.77
Capital Outlay	6000		0%	2.6%	0.9%	3.6%	3.1%	5.1%	14.6%	19.0%	3.4%	0.4%	0.4%	1.2%	54.3%
		3,151,066.00	0.00	81,001.33	27,225.65	114,524.27	98,229.46	160,467.20	459,067.25	600,236.79	107,402.22	12,259.58	11,894.04	38,750.00	1,711,057.79
Other Outgo	7000		5%	5.1%	9.1%	9.1%	10.6%	9.1%	17.6%	9.5%	9.5%	9.5%	8.0%	0.4%	102.7%
		802,454.00	40,695.00	40,695.00	73,351.00	73,251.00	85,103.00	73,251.00	141,065.49	76,319.00	76,319.00	76,319.00	64,523.05	3,212.00	824,003.54
GRAND TOTAL DISBURSEMENTS		79,793,604.00	3,684,270.16	5,268,387.78	6,796,918.00	6,214,946.54	6,106,335.67	5,751,804.92	6,431,298.19	6,527,092.77	6,169,910.11	5,987,127.98	6,256,635.47	11,522,882.61	3,116,283.80
NET INCOME		(4,342,819.00)	(1,599,048.75)	(1,239,834.96)	437,114.69	(2,322,718.93)	(1,024,074.36)	6,054,725.63	(2,197,004.24)	(2,348,174.10)	2,872,381.24	1,278,821.74	(2,559,487.06)	814,730.04	

PRIOR YEAR (ASSETS)

OBJ	ESTIMATED ACTUALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Cash On Hand July 1st	9110	32,707,369.56												
Revolving FAV	9130/9111		0.00	(935,641.16)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,600.00
Due from Grantor Governments	9200/9205/9290	3,539,591.47	231,892.30	179,579.04	921,068.84	1,587,070.08	15,847.91	102,222.19	(262,333.55)	0.00	1,008,306.83	0.00	0.00	0.00
Due from Other Funds	9310		0.00	5,789.00		0.00	0.00	0.00	598,020.26	0.00	0.00	0.00	0.00	0.00

PRIOR YEAR (LIABILITIES)

Accounts Payable	9500		(14,265,005.50)	(519,564.52)	207,955.47	186,639.00	184,633.61	(176,531.00)	189,408.00	0.00	(2,593,809.59)	0.00	0.00	0.00
Health & Welfare Holding	9524		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Holding	9525		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workers' Comp Holding	9526		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPFB Retiree Benefits	9530		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9510		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Holding Accounts	9503		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reimbursements	9783		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	9650		(1,916,885.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR			29,594,718.00	(1,225,265.50)	(3,246,733.17)	1,129,054.11	676,055.62	(440,385.98)	200,381.52	453,154.71	0.00	(1,085,303.90)	0.00	0.00

INTERFUND BORROWING / TRANS (Footnote Req)	Prior Year Owed													
	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ENDING CASH			\$ 29,883,054.31	\$ 25,396,486.18	\$ 26,667,654.98	\$ 25,315,991.67	\$ 24,232,531.33	\$ 30,487,638.48	\$ 28,314,525.43	\$ 26,419,506.04	\$ 29,241,887.28	\$ 29,435,415.86	\$ 26,875,918.80	\$ 27,650,648.94
Escalate check			\$ 29,883,054.31	\$ 26,332,127.34	\$ 27,898,298.14	\$ 26,251,632.83	\$ 25,168,172.49	\$ 31,423,479.64	\$ 29,250,166.59					
				\$ 935,641.16	\$ 935,641.16	\$ 935,641.16	\$ 935,641.16	\$ 935,641.16	\$ 935,641.16					

THE "BOTTOM LINE" SUMMARY			29,594,718.00
Beginning Fund Balance July 1st			
Change in Fund Balance		(4,342,619.00)	
Estimated Fund Balance June 30th		25,252,099.00	

ASSET & LIABILITY SUMMARY AT YEAR-END			27,650,648.94
Cash @ 6/30			
Accounts Receivable @ 6/30			675,243.86
Accounts Payable @ 6/30			(3,116,293.80)
Other Assets/Stores @ 6/30			0.00
Revolving Cash @ 6/30			2,500.00
Interfund / TRANS Cash Borrowing			0.00
Ending Fund Balance @ 6/30			25,252,099.00

SACSALL FORM 01 (MANUALLY ENTER)			29,594,716.00
Beginning Fund Balance July 1st (Sect F, 1 (a))			
Net Increase (Decrease) in Fund (Section E)		(4,342,619.00)	
Ending Fund Balance June 30th		25,252,099.00	

**Will be off due to rounding in SACS, less than one dollar.

0.00

Interfund borrowing/Trans- Please note where you are borrowing funds from:

IMPERIAL UNIFIED SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL

2024-2025

FISCAL YEAR:

RES	OBJ	MGMT	BEGINNING CASH	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			27,650,646.94	24,163,820.66	19,820,369.54	19,815,723.77	16,948,254.14	15,631,051.00	21,653,593.48	19,688,395.99	18,870,940.51	17,673,680.44	19,524,277.01	18,097,589.81			
			ADOPTED BUDGET														
0000	8011		35,300,250.00	1,751,559.00	5.0%	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00	3,152,807.00
0000	8019		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	8077		7,165,724.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	8077		135,406.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0000	8077		135,406.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1400	8012		15,979,370.00	0.00	0.0%	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00	3,462,321.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			58,403,838.00	1,751,559.00	5.0%	6,613,233.74	3,151,006.00	4,097,921.80	10,657,844.33	3,232,229.52	5,030,549.92	3,891,072.95	4,703,138.26	3,905,236.00	8,796,338.77	55,346,938.00	3,060,000.00
3010	8290		570,267.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3060	8295		16,870.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3182	8290		151,987.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3010	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3213	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3214	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3215	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3215	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3216	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3217	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3218	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3219	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3305	8182		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3310	8181		932,883.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	8285		60,448.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8290			0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4035	8290		114,918.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4127	8290		41,793.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4201	8290		11,525.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4203	8290		132,606.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5634	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9056	8290		88,659.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9056	8290		0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			2,122,196.00	0.00	0.0%	0.00	0.00	75,119.47	286,789.78	56,822.63	16,863.05	8,945.52	242,662.77	208,740.28	1,103,210.52		

RECEIPTS (CONT'D)

	OBJ	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Mandated Cost Reimbursements	0000														
	8550	1,395,352.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	93.6%
All Other State Revenues	0000		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1,306,417.00
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,935.00
Medi-Cal Admin	0014		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery Unrestricted	1100		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	795,084.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89.9%
Expanded Learning Opport Prg	2600		5%	5.0%	10.7%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	5.1%	715,094.00
	8590	2,555,735.00	127,787.00	127,787.00	272,264.85	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	230,016.00	130,116.02	80,000.00
Universal PreK	6053		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.3%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	747,700.12
Art & Music Block Grant	6762		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery Instruction	6300		0.0%	0.0%	21.6%	0.0%	0.0%	0.0%	47.4%	0.0%	7.7%	14.2%	0.0%	0.0%	91.0%
	8590	323,424.00	0.00	0.00	70,000.00	0.00	0.00	0.00	153,424.00	0.00	25,000.00	45,872.00	0.00	0.00	284,286.00
Career Technical Education	6387		0.0%	0.0%	0.0%	0.0%	50.8%	0.0%	0.0%	0.0%	27.9%	0.0%	0.0%	0.8%	79.4%
	8590	197,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	55,000.00	0.00	0.00	1,500.00	156,500.00
Lottery Unrestricted	1100		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expanded Learning Opport Prg	2600		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Universal PreK	6053		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lottery Instruction	6300		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8560	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Career Technical Education	6387		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed-Mental Health	6546		5%	5.0%	9.0%	9.0%	19.5%	0.0%	9.0%	0.0%	7.6%	0.0%	0.0%	0.0%	73.1%
	8590	344,941.00	17,247.00	31,045.00	31,045.00	67,157.85	31,045.00	31,045.00	31,045.00	0.00	26,358.00	0.00	0.00	0.00	252,189.45
Sp. Ed. Early Inv	6547		5%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	7.1%	0.0%	16.5%	12.1%	0.0%	90.8%
	8590	351,451.00	17,573.00	31,631.00	31,631.00	31,631.00	31,631.00	31,631.00	31,631.00	25,000.00	0.00	58,150.00	42,587.00	0.00	319,038.00
Arts & Music	6770		0.0%	0.0%	0.0%	0.0%	71.6%	0.0%	0.0%	0.0%	10.9%	0.0%	0.0%	0.0%	92.5%
	8590	703,852.00	0.00	0.00	0.00	0.00	503,852.00	0.00	0.00	0.00	76,856.00	0.00	0.00	0.00	580,708.00
Arts Music Discretionary Block	6772		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In Person Instruction	7422		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ag Vocational Incentive Grant	7010		0.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%
	8590	22,990.00	0.00	0.00	0.00	0.00	5,747.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,243.00
Child Nutrition-Kitchen Infr. Upgrade	7028		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition-Kitchen Infr. Train	7032		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-G Grant	7412		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A-G Learning Loss	7413		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Gasr Fund	7420		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Universal PreK	6053		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In Person Instruction	7422		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expanded Learning Opportunity	7425		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELO Paraprofessional	7426		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stir On Behalf Pension Contrib	7690		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	8590	2,263,554.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.0%	2,263,554.00
TOTAL OTHER STATE 6300-6599		8,953,383.00	162,607.00	162,607.00	404,840.86	282,692.00	914,804.85	687,862.00	449,116.00	25,000.00	613,314.00	1,324,022.00	272,603.00	2,395,170.02	7,701,588.73
															1,251,814.27

