| | ANNUAL BUDGET REPO | RT: | | |
|--------|--|---|--------------------|---|
| | July 1, 2024 Budget Adop | ion | | |
| x x | (LCAP) or annual up the school district pu If the budget include | kes: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to impledate to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque irsuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. s a combined assigned and unassigned ending fund balance above the minimum recommended reserve listrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) | ent to a public he | earing by the governing board of uncertainties, at its public |
| | Budget available for | inspection at: | Public Hearing: | |
| | Place: | District Website | Place: | Trussell Hall |
| | Date: | 06/21/2024 | Date: | 06/24/2024 |
| | | | Time: | 5:30 pm |
| | Adoption Date: | 06/25/2024 | | |
| | Signed: | | | |
| | | Clerk/Secretary of the Governing Board | | |
| | | (Original signature required) | | |
| | | | | |
| | Contact person for a | idditional information on the budget reports: | | |
| | Name: | Kristin DiNofia | Telephone: | 760-745-4931 |
| | Title: | Chief Business Officer | E-mail: | istin.dinofia@sanpasqualunion.net |
| | | | | |

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 y ears. | 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 y ears. | 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

| PLEMENTAL 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? | х | |
| 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 |
| PLEMENTAL INFORMATION | (continued) | · · · · · | No | Yes |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | x |
| | - | 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)? | x | |
| | | If yes, are they lifetime benefits? | n/a | |
| | | If yes, do benefits continue beyond age 65? | n/a | |
| | | If yes, are benefits funded by pay-as-you-go? | 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 | Are salary and benefit negotiations still open for: | | |
| | Agreements | Certificated? (Section S8A, Line 1) | х | |
| | | Classified? (Section S8B, Line 1) | х | |
| | | Management/supervisor/confidential? (Section S8C, Line 1) | 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? | | x |
| | | Adoption date of the LCAP or an update to the LCAP: | 06/25 | /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 |
| DITIONAL FISCAL INDICATO | रङ | | 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? | х | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | х | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | 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 | |
| DITIONAL FISCAL INDICATO | RS (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? | х | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | 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 |

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

| | | | 20 | 23-24 Estimated Actual | s Total Fund | | 2024-25 Budget | Total Fund | % Diff | |
|---|----------------|----------------------|---------------------|------------------------|-------------------|---------------------|-------------------|-------------------|-----------------|--|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | col. A + B (C) | Unrestricted (D) | Restricted (E) | col. D + E (F) | Column C & F | |
| A. REVENUES | | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,657,148.00 | 40,487.00 | 5,697,635.00 | 5,717,350.00 | 47,817.00 | 5,765,167.00 | 1.2% | |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 279,236.79 | 279,236.79 | 0.00 | 218,710.00 | 218,710.00 | -21.7% | |
| 3) Other State Revenue | | 8300-8599 | 160,017.00 | 707,871.24 | 867,888.24 | 180,073.13 | 594,562.16 | 774,635.29 | -10.7% | |
| 4) Other Local Revenue | | 8600-8799 | 94,331.46 | 418,126.98 | 512,458.44 | 57,500.00 | 463,680.00 | 521,180.00 | 1.7% | |
| 5) TOTAL, REVENUES | | | 5,911,496.46 | 1,445,722.01 | 7,357,218.47 | 5,954,923.13 | 1,324,769.16 | 7,279,692.29 | -1.1% | |
| B. EXPENDITURES | | | 0,011,100.10 | 1, 110, 122.01 | 1,001,210.11 | 0,001,020.10 | 1,02 1,100.10 | 1,210,002.20 | , | |
| 1) Certificated Salaries | | 1000-1999 | 2,534,431.00 | 776,204.02 | 3,310,635.02 | 2,986,791.20 | 591,375.81 | 3,578,167.01 | 8.1% | |
| 2) Classified Salaries | | 2000-2999 | 853,137.12 | 373,522.70 | 1,226,659.82 | 894,147.03 | 463,720.00 | 1,357,867.03 | 10.7% | |
| 3) Employ ee Benefits | | 3000-3999 | 1,106,764.98 | 619,208.84 | 1,725,973.82 | 1,075,717.32 | 619,768.30 | 1,695,485.62 | -1.8% | |
| 4) Books and Supplies | | 4000-4999 | 256,410.00 | 163,786.32 | 420,196.32 | 186,793.81 | 138,049.16 | 324,842.97 | -22.7% | |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 686,617.00 | 366,315.46 | 1,052,932.46 | 617,982.00 | 297,559.00 | 915,541.00 | -13.09 | |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 7) Other Outgo (excluding Transfers of Indirect | | 7100-7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Costs) | | 7400-7499 | 0.00 | 12,010.00 | 12,010.00 | 0.00 | 12,010.00 | 12,010.00 | 0.0% | |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 9) TOTAL, EXPENDITURES | | | 5,437,360.10 | 2,311,047.34 | 7,748,407.44 | 5,761,431.36 | 2,122,482.27 | 7,883,913.63 | 1.7% | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING | | | | | | | | | | |
| SOURCES AND USES (A5 - B9) | | | 474,136.36 | (865,325.33) | (391,188.97) | 193,491.77 | (797,713.11) | (604,221.34) | 54.5% | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | | |
| 1) Interfund Transfers | | 8000 8000 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 2) Other Sources/Uses | | 0000 0070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 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% | |
| | | 8980-8999 | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 0.00 | 0.0% | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 0.00 | 0.0% | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (109,648.98) | (281,539.99) | (391,188.97) | (556,949.23) | (47,272.11) | (604,221.34) | 54.5% | |
| F. FUND BALANCE, RESERVES | | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,980,041.59 | 844,631.34 | 2,824,672.93 | 1,870,392.61 | 563,091.35 | 2,433,483.96 | -13.8% | |
| 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) | | | 1,980,041.59 | 844,631.34 | 2,824,672.93 | 1,870,392.61 | 563,091.35 | 2,433,483.96 | -13.8% | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,980,041.59 | 844,631.34 | 2,824,672.93 | 1,870,392.61 | 563,091.35 | 2,433,483.96 | -13.8% | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,870,392.61 | 563,091.35 | 2,433,483.96 | 1,313,443.38 | 515,819.24 | 1,829,262.62 | -24.8% | |
| Components of Ending Fund Balance | | | | | | | | | | |
| a) Nonspendable | | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | Nev | |
| 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 | 563,091.35 | 563,091.35 | 0.00 | 515,826.24 | 515,826.24 | -8.4% | |
| c) Committed | | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| d) Assigned | | | | | | | | | | |
| Other Assignments | | 9780 | 400,000.00 | 0.00 | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.0% | |
| Cash Flow | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | | |
| Enrollment Uncertainty | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | | |
| Cash Flow | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | | |
| Enrollment Uncertainty | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Unassigned/Unappropriated Amount | | 9790 | 1,470,392.61 | 0.00 | 1,470,392.61 | 912,443.38 | (7.00) | 912,436.38 | -37.9% | |
| G. ASSETS | | | | | | | | | | |
| G. ASSE15 | | | | | | | | | | |
| 1) Cash | | | 1 | 0.00 | 0.00 | | | | | |
| | | 9110 | 0.00 | 0.00 | | | | | | |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in | | | | | | | | | | |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | | |
| Cash in County Treasury Fair Value Adjustment to Cash in County Treasury Banks | | 9111 9120 | 0.00 | 0.00 | 0.00 | | | | | |
| Cash in County Treasury | | 9111 9120 9130 | 0.00 | 0.00 | 0.00 | | | | | |
| 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks | | 9111 9120 | 0.00 | 0.00 | 0.00 | | | | | |
| Cash in County Treasury | | 9111 9120 9130 | 0.00 0.00 0.00 | 0.00 0.00 0.00 | 0.00 0.00 0.00 | | | | | |

California Dept of Education

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

37 68353 0000000 Form 01 F8BABBUP8P(2024-25)

| 8 | | | - | | | | | | |
|---|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 20 | 23-24 Estimated Actual | s | | 2024-25 Budget | | |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | • |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | 1 | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 2,246,773.00 | 0.00 | 2,246,773.00 | 2,269,341.00 | 0.00 | 2,269,341.00 | 1.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,507,219.00 | 0.00 | 1,507,219.00 | 1,544,780.00 | 0.00 | 1,544,780.00 | 2.5% |
| 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 | 8,722.00 | 0.00 | 8,722.00 | 8,722.00 | 0.00 | 8,722.00 | 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 | 1,815,216.00 | 0.00 | 1,815,216.00 | 1,815,216.00 | 0.00 | 1,815,216.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 62,167.00 | 0.00 | 62, 167.00 | 62,167.00 | 0.00 | 62,167.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (73.00) | 0.00 | (73.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8044 | 113,379.00 | 0.00 | 113,379.00 | 113,379.00 | 0.00 | 113,379.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,745.00 | 0.00 | 3,745.00 | 3,745.00 | 0.00 | 3,745.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Roy alties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 5,757,148.00 | 0.00 | 5,757,148.00 | 5,817,350.00 | 0.00 | 5,817,350.00 | 1.0% |
| LCFF Transfers | | | | | // | //00 | | | |
| Unrestricted LCFF Transfers - Current Year All Other LCFF Transfers - Current Year | 0000 | 8091 | (100,000.00) | | (100,000.00) | (100,000.00) | 0.00 | (100,000.00) | 0.0% |
| All Other LCFF Transfers - Current Year Transfers to Charter Schools in Lieu of Property | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 40,487.00 | 40,487.00 | 0.00 | 47,817.00 | 47,817.00 | 18.1% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 5,657,148.00 | 40,487.00 | 5,697,635.00 | 5,717,350.00 | 47,817.00 | 5,765,167.00 | 1.2% |
| 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 | 73,372.00 | 73,372.00 | 0.00 | 73,372.00 | 73,372.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 9,859.00 | 9,859.00 | 0.00 | 9,699.00 | 9,699.00 | -1.6% |
| 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 FEMA | | 8280 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 12,010.00 | 12,010.00 | 0.00 | 12,010.00 | 12,010.00 | 0.0% |
| | | 0201 | 0.00 | 12,010.00 | 12,010.00 | 0.00 | 12,010.00 | 12,010.00 | 0.0% |

California Dept of Education

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

| | | | 2023-24 Estimated Actuals | | | 2024-25 Budget | | | |
|---|--|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Title I, Part A, Basic | 3010 | 8290 | | 40,017.00 | 40,017.00 | | 44,228.00 | 44,228.00 | 10.5% |
| 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 | | 8,891.00 | 8,891.00 | | 9,401.00 | 9,401.00 | 5.7% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 6,505.00 | 6,505.00 | | 7,000.00 | 7,000.00 | 7.6% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 10,000.00 | 10,000.00 | | 10,000.00 | 10,000.00 | 0.0% |
| 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 | 118,582.79 | 118,582.79 | 0.00 | 53,000.00 | 53,000.00 | -55.3% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 279,236.79 | 279,236.79 | 0.00 | 218,710.00 | 218,710.00 | -21.7% |
| 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 Child Nutrition Programs | All Other | 8319 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 8560 | 17,416.00 | 0.00 | 17,416.00 | 18,395.32 | 0.00 | 18,395.32 | 5.6% |
| Lottery - Unrestricted and Instructional Materials Tax Relief Subventions | | 6360 | 82,513.00 | 35,020.00 | 117,533.00 | 89,478.81 | 36,398.16 | 125,876.97 | 7.1% |
| Restricted Levies - Other | | 0575 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.0% |
| Homeowners' Exemptions Other Subventions/In-Lieu Taxes | | 8575 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | 0.00 | | | 0.00 | 0.00 | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant Drug/Alcohol/Tobacco Funds | 6030 6650, 6690, 6695 | 8590 8590 | | 0.00 2,000.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 2,000.00 | 2,000.00 | | 2,000.00 | 2,000.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | - | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 60,088.00 | 670,851.24 | 730,939.24 | 72,199.00 | 556, 164.00 | 628,363.00 | -14.0% |
| TOTAL, OTHER STATE REVENUE | | | 160,017.00 | 707,871.24 | 867,888.24 | 180,073.13 | 594, 562. 16 | 774,635.29 | -10.7% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | 0604 | | | | | | | 0.007 |
| Parcel Taxes Other | | 8621 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non- LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 67,879.46 | 5,504.78 | 73,384.24 | 32,000.00 | 5,500.00 | 37,500.00 | -48.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

California Dept of Education

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

| | | | 2023-24 Estimated Actuals | | | | | | |
|--|------------------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | 2024-25 Budget Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Percent) Adjustment 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 | 0.00 26,452.00 | 0.00 25,640.20 | 0.00 | 0.00 | 0.00 67,601.00 | 0.00 93,101.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | 0101 0100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.070 |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 386,982.00 | 386,982.00 | | 390,579.00 | 390,579.00 | 0.9% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices From JPAs | All Other All Other | 8792 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | AUGUE | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | 0100 | 94,331.46 | 418.126.98 | 512,458,44 | 57,500.00 | 463,680.00 | 521,180.00 | 1.7% |
| TOTAL, REVENUES | | | 5,911,496.46 | 1,445,722.01 | 7,357,218.47 | 5,954,923.13 | 1,324,769.16 | 7,279,692.29 | -1.1% |
| CERTIFICATED SALARIES | | | 0,011,100.10 | 1,110,722.01 | 1,001,210.11 | 0,001,020.10 | 1,021,700.10 | 7,270,002.20 | |
| Certificated Teachers' Salaries | | 1100 | 2,290,457.00 | 431,458.04 | 2,721,915.04 | 2,742,349.20 | 247,435.00 | 2,989,784.20 | 9.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 260,860.48 | 260,860.48 | 0.00 | 257,010.81 | 257,010.81 | -1.5% |
| Certificated Supervisors' and Administrators' | | 1300 | | | | | | | |
| Salaries | | | 243,974.00 | 83,885.50 | 327,859.50 | 244,442.00 | 86,930.00 | 331,372.00 | 1.1% |
| Other Certificated Salaries TOTAL, CERTIFICATED SALARIES | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | 2,534,431.00 | 776,204.02 | 3,310,635.02 | 2,986,791.20 | 591,375.81 | 3,578,167.01 | 8.1% |
| Classified Instructional Salaries | | 2100 | 82,180.97 | 238,592.70 | 320,773.67 | 110,162.80 | 256,474.00 | 366,636.80 | 14.3% |
| Classified Support Salaries | | 2200 | 182,421.18 | 123,930.00 | 306,351.18 | 187,352.00 | 117,558.00 | 304,910.00 | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 126,705.00 | 0.00 | 126,705.00 | 128,000.00 | 0.00 | 128,000.00 | 1.0% |
| Clerical, Technical and Office Salaries | | 2400 | 262,277.97 | 0.00 | 262,277.97 | 273,205.23 | 0.00 | 273,205.23 | 4.2% |
| Other Classified Salaries | | 2900 | 199,552.00 | 11,000.00 | 210,552.00 | 195,427.00 | 89,688.00 | 285,115.00 | 35.4% |
| TOTAL, CLASSIFIED SALARIES | | | 853,137.12 | 373,522.70 | 1,226,659.82 | 894,147.03 | 463,720.00 | 1,357,867.03 | 10.7% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 440,940.99 | 391,195.45 | 832, 136.44 | 319,282.66 | 364,908.95 | 684,191.61 | -17.8% |
| PERS | | 3201-3202 | 241,514.60 | 102,019.06 | 343,533.66 | 237,006.10 | 124,668.25 | 361,674.35 | 5.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 108,494.46 | 39,740.51 | 148,234.97 | 125,403.75 | 43,860.14 | 169,263.89 | 14.2% |
| Health and Welf are Benefits | | 3401-3402 | 259,797.06 | 66,766.52 | 326,563.58 | 349,080.17 | 68,310.00 | 417,390.17 | 27.8% |
| Unemployment Insurance | | 3501-3502 | 1,524.83 | 549.20 | 2,074.03 | 1,653.78 | 590.20 | 2,243.98 | 8.2% |
| Workers' Compensation | | 3601-3602 3701-3702 | 54,493.04 | 18,938.10 | 73,431.14 | 43,290.86 | 17,430.76 | 60,721.62 | -17.3% |
| OPEB, Allocated OPEB, Active Employees | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Offeb, Active Employees Other Employee Benefits | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | 333 1-0 3 02 | 1,106,764.98 | 619,208.84 | 1,725,973.82 | 1,075,717.32 | 619,768.30 | 1,695,485.62 | -1.8% |
| BOOKS AND SUPPLIES | | | 1,100,104.00 | 0.0,200.04 | .,. 20,070.02 | 1,010,111.02 | 0.0,100.00 | 1,000,400.02 | 1.078 |
| Approved Textbooks and Core Curricula Materials | | 4100 | 60,993.00 | 0.00 | 60,993.00 | 6,500.00 | 15,398.00 | 21,898.00 | -64.1% |
| Books and Other Reference Materials | | 4200 | 11,400.00 | 23,004.78 | 34,404.78 | 11,150.00 | 3,400.00 | 14,550.00 | -57.7% |
| Materials and Supplies | | 4300 | 150,497.00 | 83,493.54 | 233,990.54 | 150,578.81 | 110,251.16 | 260,829.97 | 11.5% |
| Noncapitalized Equipment | | 4400 | 33,520.00 | 57,288.00 | 90,808.00 | 18,565.00 | 9,000.00 | 27,565.00 | -69.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 256,410.00 | 163,786.32 | 420, 196. 32 | 186,793.81 | 138,049.16 | 324,842.97 | -22.7% |
| SERVICES AND OTHER OPERATING EXPENDIT | URES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,376.00 | 0.00 | 1,376.00 | 500.00 | 0.00 | 500.00 | -63.7% |
| Travel and Conferences | | 5200 | 9,700.00 | 42,147.46 | 51,847.46 | 7,200.00 | 33,175.00 | 40,375.00 | -22.1% |
| Dues and Memberships | | 5300 | 29,684.00 | 0.00 | 29,684.00 | 31,600.00 | 0.00 | 31,600.00 | 6.5% |
| Insurance | | 5400 - 5450 5500 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| Operations and Heuseksselss Ossiless | | | | | 301,400.00 | 279,500.00 | 0.00 | 279,500.00 | -7.3% |
| Operations and Housekeeping Services | | | 301,400.00 | 0.00 | , | | | | |
| Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 74,300.00 | 83,550.00 | 157,850.00 | 68,300.00 | 58,750.00 | 127,050.00 | -19.5% |
| Rentals, Leases, Repairs, and Noncapitalized | | | | | | 68,300.00 | 58,750.00 | 127,050.00 | -19.5% 0.0% |

California Dept of Education

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

| | | | 2023-24 Estimated Actuals 2024-25 Budget | | | | | | |
|--|----------------|-------------------|--|-------------------|-------------------|---------------------|-------------------|-------------------|-----------------|
| | | | | | - Total Fund | | | Total Fund | % Diff |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | col. A + B (C) | Unrestricted (D) | Restricted (E) | col. D + E (F) | Column C & F |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 179,987.00 | 238,938.00 | 418,925.00 | 140,052.00 | 203,944.00 | 343,996.00 | -17.9% |
| Communications | | 5900 | 29,970.00 | 1,680.00 | 31,650.00 | 30,630.00 | 1,690.00 | 32,320.00 | 2.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 686,617.00 | 366,315.46 | 1,052,932.46 | 617,982.00 | 297,559.00 | 915,541.00 | -13.0% |
| CAPITAL OUTLAY | | | | | .,, | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings Books and Media for New School Libraries or | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement Lease Assets | | 6500 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect | t Costs) | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Attendance Agreements State Special Schools | | 7110 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.076 |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools To County Offices | | 7211 7212 | 0.00 | 12,010.00 | 12,010.00 | 0.00 | 12,010.00 | 12,010.00 | 0.0% |
| To JPAs | | 7212 | 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 To County Offices | 6500 6500 | 7221 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | 0000 | 1225 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.078 |
| 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 All Other Transfers Out to All Others | | 7281-7283 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | 1255 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 12,010.00 | 12,010.00 | 0.00 | 12,010.00 | 12,010.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT CO | OSTS | | | , | , | | | 1 | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 5,437,360.10 | 2,311,047.34 | 7,748,407.44 | 5,761,431.36 | 2,122,482.27 | 7,883,913.63 | 1.7% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund Other Authorized Interfund Transfers In | | 8914 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 55.5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 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% |
| Emergency Apportionments | | 0501 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

California Dept of Education

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

| | | | 2023-24 Estimated Actuals 2024-25 Budget | | | | | | |
|---|----------------|-----------------|--|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 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 | | | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 0.00 | 0.0% |

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

| 1 | 2020 04 Estimated Astronom 2020 07 Evaluation | | | | | | | | |
|---|---|----------------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 20 | 23-24 Estimated Actual | S | | 2024-25 Budget | | |
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,657,148.00 | 40,487.00 | 5,697,635.00 | 5,717,350.00 | 47,817.00 | 5,765,167.00 | 1.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 279,236.79 | 279,236.79 | 0.00 | 218,710.00 | 218,710.00 | -21.7% |
| 3) Other State Revenue | | 8300-8599 | 160,017.00 | 707,871.24 | 867,888.24 | 180,073.13 | 594,562.16 | 774,635.29 | -10.7% |
| 4) Other Local Revenue | | 8600-8799 | 94,331.46 | 418,126.98 | 512,458.44 | 57,500.00 | 463,680.00 | 521,180.00 | 1.7% |
| 5) TOTAL, REVENUES | | | 5,911,496.46 | 1,445,722.01 | 7,357,218.47 | 5,954,923.13 | 1,324,769.16 | 7,279,692.29 | -1.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 3,421,596.08 | 1,521,789.77 | 4,943,385.85 | 3,811,592.04 | 1,130,703.80 | 4,942,295.84 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 688,351.21 | 111,923.94 | 800,275.15 | 593,080.49 | 118,412.94 | 711,493.43 | -11.1% |
| 3) Pupil Services | 3000-3999 | | 216,004.33 | 347,959.67 | 563,964.00 | 192,764.60 | 601,642.53 | 794,407.13 | 40.9% |
| 4) Ancillary Services | 4000-4999 | | 8,125.00 | 0.00 | 8,125.00 | 7,725.00 | 0.00 | 7,725.00 | -4.9% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 490,377.00 | 15,000.00 | 505,377.00 | 588,221.23 | 1,500.00 | 589,721.23 | 16.7% |
| 8) Plant Services | 8000-8999 | | 612,906.48 | 302,363.96 | 915,270.44 | 568,048.00 | 258,213.00 | 826,261.00 | -9.7% |
| 9) Other Outgo | 9000-9999 | Except 7600- 7699 | 0.00 | 12,010.00 | 12,010.00 | 0.00 | 12,010.00 | 12,010.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,437,360.10 | 2,311,047.34 | 7,748,407.44 | 5,761,431.36 | 2,122,482.27 | 7,883,913.63 | 1.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 474,136.36 | (865,325.33) | (391,188.97) | 193,491.77 | (797,713.11) | (604,221.34) | 54.5% |
| D. OTHER FINANCING SOURCES/USES | | | | , | , | | | , | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (583,785.34) | 583,785.34 | 0.00 | (750,441.00) | 750,441.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (109,648.98) | (281,539.99) | (391,188.97) | (556,949.23) | (47,272.11) | (604,221.34) | 54.5% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,980,041.59 | 844,631.34 | 2,824,672.93 | 1,870,392.61 | 563,091.35 | 2,433,483.96 | -13.8% |
| 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) | | | 1,980,041.59 | 844,631.34 | 2,824,672.93 | 1,870,392.61 | 563,091.35 | 2,433,483.96 | -13.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,980,041.59 | 844,631.34 | 2,824,672.93 | 1,870,392.61 | 563,091.35 | 2,433,483.96 | -13.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,870,392.61 | 563,091.35 | 2,433,483.96 | 1,313,443.38 | 515,819.24 | 1,829,262.62 | -24.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | New |
| 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 | 563,091.35 | 563,091.35 | 0.00 | 515,826.24 | 515,826.24 | -8.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 400,000.00 | 0.00 | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.0% |
| Cash Flow | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | |
| Enrollment Uncertainty | 0000 | 9780 | 200,000.00 | | 200,000.00 | | | 0.00 | |
| Cash Flow | 0000 | 9780 | | | 0.00 | 200,000.00 | | 200,000.00 | |
| Enrollment Uncertainty | 0000 | 9780 | r | | 0.00 | 200,000.00 | | 200,000.00 | 1 |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 1,470,392.61 | 0.00 | 1,470,392.61 | 912,443.38 | (7.00) | 912,436.38 | -37.9% |

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

37 68353 0000000 Form 01 F8BABBUP8P(2024-25)

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 44,049.52 | 31,975.02 |
| 3213 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund | .03 | .03 |
| 5810 | Other Restricted Federal | 0.00 | 43,000.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 92,713.99 | 60,813.99 |
| 6300 | Lottery: Instructional Materials | 0.00 | 5,500.00 |
| 6500 | Special Education | 0.00 | 45,134.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 132,764.44 | 82,423.83 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 62,789.00 | 125,578.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 9,886.00 | 9,886.00 |
| 7435 | Learning Recovery Emergency Block Grant | 152,505.78 | 45,907.78 |
| 9010 | Other Restricted Local | 68,382.59 | 65,607.59 |
| Total, Restricted Balance | | 563,091.35 | 515,826.24 |

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

37 68353 0000000 Form 08 F8BABBUP8P(2024-25)

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,001.00 | 3,001.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,001.00 | 3,001.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,500.00 | 2,500.00 | 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 | | 7100-7299, | | | |
| Costs) | | 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,500.00 | 2,500.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 501.00 | 501.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 501.00 | 501.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,575.00 | 4,076.00 | 14.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,575.00 | 4,076.00 | 14.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,575.00 | 4,076.00 | 14.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,076.00 | 4,577.00 | 12.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,076.00 | 4,577.00 | 12.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |

California Dept of Education

SACS Financial Reporting Software - SACS V9.2

File: Fund-F, Version 5

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | ` | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1.00 | 1.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |

California Dept of Education

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Local Revenue | | 8699 | 3,000.00 | 3,000.00 | 0.0% |
| TOTAL, REVENUES | | | 3,001.00 | 3,001.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welf are Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemploy ment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employ ee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Materials and Supplies | | 4300 | 2,500.00 | 2,500.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,500.00 | 2,500.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improv ements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |

California Dept of Education

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Object

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,500.00 | 2,500.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of | | | | | |
| Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from | | | | | |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,001.00 | 3,001.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,001.00 | 3,001.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0 |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.04 |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0 |
| 4) Ancillary Services | 4000-4999 | | 2,500.00 | 2,500.00 | 0.0 |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0 |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0 |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0 |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0 |
| | | Except 7600- | 0.00 | 0.00 | 0.0 |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0 |
| 10) TOTAL, EXPENDITURES | | | 2,500.00 | 2,500.00 | 0.0 |
| EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES | | | 501.00 | 501.00 | 0.0 |
| 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) | | | 501.00 | 501.00 | 0.0 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,575.00 | 4,076.00 | 14.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,575.00 | 4,076.00 | 14.0 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,575.00 | 4,076.00 | 14.0 |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,076.00 | 4,577.00 | 12.3 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0 |
| Stores | | 9712 | 0.00 | 0.00 | 0.0 |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 |
| All Others | | 9719 | 0.00 | 0.00 | 0.0 |
| b) Restricted | | 9740 | 4,076.00 | 4,577.00 | 12.3 |
| ., | | | 7,070.00 | -,011.00 | 12.0 |

Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

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

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

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210 | Student Activity Funds | 4,076.00 | 4,577.00 |
| Total, Restricted Balance | | 4,076.00 | 4,577.00 |

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

37 68353 0000000 Form 13 F8BABBUP8P(2024-25)

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 98,067.85 | 104,352.21 | 6.4% |
| 3) Other State Revenue | | 8300-8599 | 268,823.00 | 230,000.00 | -14.4% |
| 4) Other Local Revenue | | 8600-8799 | 10,200.00 | 9,000.00 | -11.8% |
| 5) TOTAL, REVENUES | | | 377,090.85 | 343,352.21 | -8.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 79,188.00 | 79,188.00 | 0.0% |
| 3) Employ ee Benefits | | 3000-3999 | 34,734.00 | 34,734.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 245,632.85 | 256,352.21 | 4.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,793.00 | 7,300.00 | 52.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 364,347.85 | 377,574.21 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 12,743.00 | (34,222.00) | -368.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 12,743.00 | (34,222.00) | -368.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 350,637.98 | 363,380.98 | 3.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 350,637.98 | 363,380.98 | 3.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 350,637.98 | 363,380.98 | 3.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 363,380.98 | 329,158.98 | -9.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Rev olv ing 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 | 363,380.98 | 329,158.98 | -9.4% |
| c) Committed | | 0750 | 0.00 | 0.00 | 0.00/ |
| Stabilization Arrangements Other Commitments | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments d) Assigned | | 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 | | 9789 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| California Dept of Education | | | | | |

California Dept of Education

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

| 3) Accounts Receivable 900 0.00 4) Due from Grantor Government 9239 0.00 6) Stores 9330 0.00 7) Prepade Expanditums 9330 0.00 8) Other Current Assets 9330 0.00 9) Tortal, ASSITS 9340 0.00 10) Tortal, ASSITS 0.00 0.00 11) Deference DutyFLOWS OF RESOURCES 0.00 0.00 11) Deference DutyFLOWS 0.00 0.00 11) Accounts Payable 9500 0.00 1) Due to Other Funds 9600 0.00 2) Due to Grantor Governments 9600 0.00 3) Due to Other Funds 9610 0.00 2) Due to Grantor Governments 9660 0.00 3) Due to Other Funds 9610 0.00 1) Deference Inflowe of Resources 9640 0.00 1) Deference Inflowe of Resources 0.00 0.00 1) Deference Inflowe of Resources 0.00 0.00 1) Deference Inflowe of Resources 0.00 0.00 2) Total, LI | 6.4% |
|---|----------------------|
| 9 Due from Other Funds 9310 0.00 9) Stores 9320 0.00 9) Stores 9330 0.00 7) Prepaid Expenditures 9340 0.00 9) Other Current Assets 9340 0.00 9) Corrent Assets 9340 0.00 9) Dese Receivable 9380 0.00 10) TOTAL, ASSETS 0.00 0.00 1) Defrente OutFLOWS OF RESOURCES 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 2) TOTAL DEFERRED OUTFLOWS 0.00 0.00 1) Defrente OutFLOWS OF RESOURCES 0.00 0.00 1) Due to Grantor Governments 9500 0.00 3) Due to Other Funds 9640 0.00 6) TOTAL, LINEITES 0.00 0.00 1) Defrente Inflows of Resources 9690 0.00 2) TOTAL, DEFERED INFLOWS OF RESOURCES 0.00 0.00 1) Defrented Inflows of Resources 9690 0.00 2) TOTAL, DEFERED INFLOWS 0.00 0.00 Child Nutriton Programs | 6.4% |
| 9) Stores93200.007) Propaid Expenditures93300.009) Other Current Asasts93400.009) Lase Receivable93800.0010 Totta, ASSETS0.00H. DEFERRED OUTFLOWS OF RESOURCES94000.001) Totta, DEFERRED OUTFLOWS0.001. LABILITIES0.001) Accounts Payable95000.002) Do to Grantor Governments95900.003) Due to Other Funds95000.004) Current Lans95000.006) Totta, LABILITIES0.001) Deferred Diffors OF RESOURCES0.001) Obternd Inforse of Resources96900.006) Totta, LABILITIES0.001) Deferred Inforse of Resources96900.001) Totta, LABILITIES0.000.001) Deferred Inforse of Resources96900.002) Totta, LIABILITIES0.000.001) Deferred Inforse of Resources96900.002) Totta, LIABILITIES0.000.001) Deferred Inforse of Resources96900.002) Totta, LIABILITIES0.000.001) Deferred Informa of Resources96900.002) Totta, UBERD INFLOWS OF RESOURCES0.000.001) Deferred Informa of Resources96900.002) Totta, UBERDERD INFLOWS0.000.0010 Hort Information822098.067.8510 Hort Information822098.067.8510 Hort Information822098.067.85 | 6.4% |
| 7) Prepaid Expenditures93300.008) Ober Current Assets93400.009) Lease Recaivable93600.0010) TOTAL, ASSETS0.000.00H. DEFERRED OUTLOWS OF RESOURCES0.000.001) Defered Outflows of Resources0.000.001) Defered Outflows of Resources0.000.001) Defored Governments95900.003) Due to Other Funds96100.004) Current Leans96400.005) Uneand Revenue96100.006) TOTAL, LABELITIES0.000.001) Deferent Inflows of Resources96400.005) Uneared Revenue96400.005) Uneared Revenue0.000.001) Deferent Inflows of Resources96400.001) Deferent Inflows of Resources96400.001) Deferent Inflows of Resources0.000.001) Deferent Inflows of Resources0.000.0010 Deferent Inflows of Resources0.000.0010 Deferent Inflows of Resources0.000.0010 Deferent Inflows of Resources | 6.4% |
| 9) Other Current Assets 9340 0.00 9) Lase Receivable 9380 0.00 10) TOTAL, ASSETS 0.00 0.00 1) Defered OutfLows OF RESOURCES 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 1) Defered Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 1) Accounts Payable 9600 0.00 2) Due to Grandro Governments 9560 0.00 3) Due to Other Funds 9640 0.00 4) Current Lass 9640 0.00 5) Unesmed Revenue 9650 0.00 1) Deferented Inflows of Resources 9680 0.00 1) Deferented Inflow of Resources 9680 0.00 2) TOTAL, LABILITES 0.00 0.00 1) Deferented Inflows of Resources 9680 0.00 2) TOTAL, LABILITES 0.00 0.00 1) Deferented Inflows of Resources 9680 0.00 2) TOTAL, LABILITES 0.00 0.00 1) Deferented Inflows of Resources 9800 0.00 2) TOTAL, D | 6.4% |
| 9) Lesse Receiv able 9380 0.00 10) TOTAL, ASSETS 0.00 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 LIABILITIES 0.00 1) Accounts Payable 9590 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9640 0.00 4) Current Leans 9660 0.00 6) Uname Revenue 9660 0.00 6) TOTAL, LABILITIES 0.00 0.00 1) Deferent Revenue 9660 0.00 6) TOTAL, LABILITIES 0.00 0.00 1) DEFERRED INFLOWS OF RESOURCES 0.00 0.00 1) DEFERRED INFLOWS OF RESOURCES 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 (G10 + H2) · (If + J2) 0.00 0.00 0.00 (G10 + H2) · (If + J2) 0.00 0.00 0.00 TOTAL, LEFERRED INFLOWS 0.00 0.00 0.00 Child Nutrition Programs 8220 | 6.4% |
| 10) TOTAL, ASSETS 0.00 0.00 H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 9500 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 9500 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 9500 0.00 0.00 2) Due to Granto Governments 9500 0.00 0.00 3) Due to Other Funds 9610 0.00 0.00 0.00 0.00 4) Current Lans 9640 0.00 | 6.4% |
| H. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 1) Deferred OutFlows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LABILITIES 0.00 0.00 1) Defered Inflows of Resources 9690 0.00 1) Deferented Inflows of Resources 9690 0.00 1) Deferented Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 1) Deferented Inflows of Resources 9690 0.00 2) TOTAL, OFERRED INFLOWS 0.00 0.00 K. FUND GOUTTY 0.00 0.00 0.00 (G10 + H2) - (6 + J2) 0.00 0.00 0.00 Donated Food Commodities 8220 98.067.85 104.352.21 Donated Food Co | 6.4% |
| 1) Defered Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 1. LABILITIES 9500 0.00 2) Due to Grantor Governments 9500 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 9640 5) Uneamed Revenue 9650 0.00 6) TOTAL, LBEILITIES 0.00 0.00 5) Uneamed Revenue 9660 0.00 6) TOTAL, LABILITIES 0.00 0.00 7) Deferred Inflows of Resources 0.00 0.00 1) Deferred Inflows of Resources 0.00 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 5) Uneamed Revenue 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 FEDERAL REVENUE 0.00 0.00 0.00 0.00 Child Nutrition Programs 8220 98,067,85 104,352,21 Donated Food Commodities 8221 0.00 0.00 Al Other Federal Revenue 8230 0.00 0.00 TOTAL, FEDE | 6.4% |
| 2) TOTAL, DEFERRED OUTFLOWS 0.00 1. LASILITIES 9500 0.00 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9509 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LABILITIES 0.00 0.00 J DEFERED INFLOWS OF RESOURCES 0.00 0.00 1) DEFERED INFLOWS OF RESOURCES 0.00 0.00 2) TOTAL, DEFERED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 0.00 (G10 + H2) - (16 + J2) 0.00 0.00 0.00 FEDERAL REVENUE 0.00 0.00 0.00 Child Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 0.00 Child Nutrition Programs 8220 98,067.85 104,352.21 Donat | 6.4% |
| I. LABILITIES 9500 0.00 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Laans 9640 0.00 5) Uneamed Revenue 9650 0.00 6) TOTAL, LABILITIES 0.00 0.00 J. DEFERRED INFLOWS OF RESOURCES 0.00 0.00 2) TOTAL, LABILITIES 0.00 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 0.00 (101 +12) - (16 + 12) 0.00 0.00 0.00 FEDERAL REVENUE 0.00 0.00 0.00 Child Nuttrition Programs 8220 98.067.85 104.352.21 Donated Food Commodities 8221 0.00 0.00 All Other Faderal Revenue 8230 0.00 0.00 TOTAL, FEDERAL, REVENUE 98.067.85 104.352.21 OrtHer State Revenue | 6.4% |
| 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9500 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 9650 0.00 5) Unearned Revenue 9650 0.00 0.00 6) TOTAL, LABILITIES 0.00 0.00 0.00 0.00 1) Deferred Inflows of Resources 9690 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 <t< td=""><td>6.4%</td></t<> | 6.4% |
| 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 9650 0.00 5) Unearned Revenue 9650 0.00 0.00 6) TOTAL, LABILITIES 0.00 0.00 0.00 1) Defrened Inflows of RESOURCES 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 0.00 0.00 K. FUND EQUITY 0.00 < | 6.4% |
| 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Uneamed Revenue 9650 0.00 6) TOTAL, LABILITIES 0.00 J) DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 (G10 + H2) - (16 + J2) 0.00 0.00 FEDERAL REVENUE 0.00 0.00 Child Nutrition Programs 8220 98.067.85 104.352.21 Donated Food Commodities 8221 0.00 0.00 TOTAL, FEDERAL REVENUE 98.067.85 104.352.21 0.00 Child Nutrition Programs 8220 98.067.85 104.352.21 Donated Food Commodities 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98.067.85 104.352.21 Other Faderal Revenue 8590 0.00 0.00 TOTAL, FEDERAL REVENUE 288.823.00 230.000.00 0.00 | 6.4% |
| 4) Current Loans 9640 5) Unearned Revenue 9650 0.00 6) TOTAL, LABILITIES 0.00 J) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 (G10 + H2) - (16 + J2) 0.00 0.00 FEDERAL REVENUE 0.00 0.00 Child Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 0.00 Other State Revenue 8520 268,823.00 230,000.00 All Other State Revenue 8520 268,823.00 230,000.00 All Other State Revenue 8590 0.00 0.00 Other Local Revenue 268,823.00 230,000.00 0.00 Stales Other Local Revenue 268,823.00 | 6.4% |
| 5) Unearned Revenue 9650 0.00 6) TOTAL, LLABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 (G10 + H2) - (16 + J2) 0.00 0.00 FEDERAL REVENUE 0.00 0.00 Child Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 0.00 Other State Revenue 8520 268,823.00 230,000.00 All Other State Revenue 8550 0.00 0.00 All Other State Revenue 8590 0.00 0.00 Other Local Revenue | 6.4% |
| 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 (G10 + H2) - (I6 + J2) 0.00 0.00 FEDERAL REVENUE 0.00 0.00 Child Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 Ontheer State Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 Other State Revenue 8520 268,823.00 230,000.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 0.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 0.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 0.00 Other Local Revenue | 6.4% |
| J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Defered Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 (G10 + H2) - (16 + J2) 0.00 0.00 FEDERAL REVENUE 0.00 0.00 Chid Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 0.00 OTHER STATE REVENUE 98,067.85 104,352.21 0.00 0.00 OTHER STATE REVENUE 98,067.85 104,352.21 0.00 0.00 0.00 OTHER STATE REVENUE 98,067.85 104,352.21 0.00< | 6.4% |
| 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00 K. FUND EQUITY 0.00 0.00 (G10 + H2) - (16 + J2) 0.00 0.00 FEDERAL REVENUE 0.00 0.00 Child Nutrition Programs 8220 98.067.85 104.352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98.067.85 104.352.21 0.00 OTHER STATE REVENUE 98.067.85 104.352.21 0.00 0.00 OTHER STATE REVENUE 268.823.00 230.000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 6.4% |
| 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY (G10 + H2) - (16 + J2) 0.00 | 6.4% |
| K. FUND EQUITY (G10 + H2) - (I6 + J2) 0.00 FEDERAL REVENUE Child Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 268,823.00 230,000.00 All Other State Revenue 8520 268,823.00 230,000.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 230,000.00 Sales Sales Sales Sales Sales | 6.4% |
| (G10 + H2) - (I6 + J2) 0.00 FEDERAL REVENUE 8220 98,067.85 104,352.21 Child Nutrition Programs 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 98,067.85 104,352.21 Child Nutrition Programs 8290 0.00 0.00 All Other State Revenue 98,067.85 104,352.21 0 Child Nutrition Programs 8520 268,823.00 230,000.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 Sales Sales Sales Sales | 6.4% |
| FEDERAL REVENUE 8220 98,067.85 104,352.21 Child Nutrition Programs 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 268,823.00 230,000.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 230,000.00 Other Local Revenue 268,823.00 230,000.00 230,000.00 230,000.00 Other Local Revenue Sales Sales Sales Sales Sales Sales Sales < | 6.4% |
| Child Nutrition Programs 8220 98,067.85 104,352.21 Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 268,823.00 230,000.00 All Other State Revenue 8520 268,823.00 230,000.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 0.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 0.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 0.00 Sales Sales Sales Sales Sales Sales | 6.4% |
| Donated Food Commodities 8221 0.00 0.00 All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 98,067.85 268,823.00 230,000.00 All Other State Revenue 8520 268,823.00 230,000.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 200,000.00 Sales Sales Sales Sales | 6.4% |
| All Other Federal Revenue 8290 0.00 0.00 TOTAL, FEDERAL REVENUE 98,067.85 104,352.21 OTHER STATE REVENUE 8520 268,823.00 230,000.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 Sales Sales Sales Sales | |
| TOTAL, FEDERAL REVENUE98,067.85104,352.21OTHER STATE REVENUE268,823.00230,000.00Child Nutrition Programs8520268,823.00230,000.00All Other State Revenue85900.000.00TOTAL, OTHER STATE REVENUE268,823.00230,000.000OTHER LOCAL REVENUE268,823.00230,000.000Other Local Revenue SalesSalesSalesSalesSales | 0.0% |
| OTHER STATE REVENUE 8520 268,823.00 230,000.00 Child Nutrition Programs 8590 0.00 0.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE 268,823.00 230,000.00 Other Local Revenue 8590 0.00 0.00 Sales Sales Sales Sales Sales | 0.0% |
| Child Nutrition Programs 8520 268,823.00 230,000.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 0 OTHER LOCAL REVENUE 268,823.00 230,000.00 0 Sales Sales 0 0 0 | 6.4% |
| All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE Other Local Revenue Sales | |
| TOTAL, OTHER STATE REVENUE 268,823.00 230,000.00 OTHER LOCAL REVENUE Other Local Revenue Image: Comparison of the state of the st | -14.4% |
| OTHER LOCAL REVENUE Other Local Revenue Sales Sales | 0.0% |
| Other Local Revenue Sales | -14.4% |
| Sales | |
| | |
| Sale of Equipment/Supplies 8631 0.00 0.00 | |
| | 0.0% |
| Food Service Sales 8634 8,500.00 9,000.00 | 5.9% |
| Leases and Rentals 8650 0.00 0.00 | 0.0% |
| Interest 8660 1,700.00 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments 8662 0.00 0.00 | 0.0% |
| Fees and Contracts | |
| Interagency Services 8677 0.00 0.00 | 0.0% |
| Other Local Revenue | |
| All Other Local Rev enue 8699 0.00 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE 10,200.00 9,000.00 | -11.8% |
| TOTAL, REVENUES 377,090.85 343,352.21 | -8.9% |
| 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 79,188.00 79,188.00 | 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 79,188.00 79,188.00 | 0.0% |
| EMPLOYEE BENEFITS | 0.07 |
| STRS 3101-3102 0.00 0.00 | |
| PERS 3201-3202 17,730.00 17,730.00 | 0.0% |
| OASDI/Medicare/Alternative 3301-3302 6,058.00 6,058.00 | 0.0% |
| 0,00,00 0,00,00 0,00,00 0,00,00 | 0.0% 0.0% 0.0% |

California Dept of Education

SACS Financial Reporting Software - SACS V9.2

File: Fund-B, Version 8

| Description R | esource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---------------|--------------|------------------------------|-------------------|-----------------------|
| Health and Welfare Benefits | | 3401-3402 | 9,584.00 | 9,584.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 40.00 | 40.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,322.00 | 1,322.00 | 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 | | | 34,734.00 | 34,734.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 86,565.00 | 61,000.00 | -29.5% |
| Noncapitalized Equipment | | 4400 | 2,000.00 | 2,000.00 | 0.0% |
| Food | | 4700 | 157,067.85 | 193,352.21 | 23.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 245,632.85 | 256,352.21 | 4.4% |
| 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 | 893.00 | 900.00 | 0.8% |
| 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 | 2,500.00 | 5,000.00 | 100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,400.00 | 1,400.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,793.00 | 7,300.00 | 52.3% |
| CAPITAL OUTLAY | | | | | |
| 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) | | | | | |
| Debt Service Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7438 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 7439 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.070 |
| 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 | | | 364,347.85 | 377,574.21 | 3.6% |
| 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% |
| California Dant of Education | | | | | |

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File: Fund-B, Version 8

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

| | | | 2023-24 | 2024-25 | Percent |
|---|----------------|--------------|-------------------|---------|------------|
| Description | Resource Codes | Object Codes | Estimated Actuals | Budget | 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 | 98,067.85 | 104,352.21 | 6.4% |
| 3) Other State Revenue | | 8300-8599 | 268,823.00 | 230,000.00 | -14.4% |
| 4) Other Local Revenue | | 8600-8799 | 10,200.00 | 9,000.00 | -11.8% |
| 5) TOTAL, REVENUES | | | 377,090.85 | 343,352.21 | -8.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 364,347.85 | 377,574.21 | 3.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| | | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 364,347.85 | 377,574.21 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 12,743.00 | (34,222.00) | -368.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 12,743.00 | (34,222.00) | -368.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 350,637.98 | 363,380.98 | 3.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 350,637.98 | 363,380.98 | 3.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 350,637.98 | 363,380.98 | 3.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 363,380.98 | 329,158.98 | -9.4% |
| Components of Ending Fund Balance | | | , | , | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9712 | 0.00 | 0.00 | 0.0% |
| All Others | | 9713 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9719 | 363,380.98 | 329,158.98 | -9.4% |
| | | 5740 | 303,360.98 | 329,130.98 | -9.4% |
| c) Committed | | 0750 | 0.00 | 0.00 | 0.00/ |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 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) | 248,430.98 | 270,208.98 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 56,127.00 | 127.00 |
| 7033 | Child Nutrition: School Food Best Practices Apportionment | 58,823.00 | 58,823.00 |
| Total, Restricted Balance | | 363,380.98 | 329,158.98 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|---|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 100,000.00 | 100,000.00 | 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 | 15,784.79 | 12,000.00 | -24.0 |
| 5) TOTAL, REVENUES | | | 115,784.79 | 112,000.00 | -3.3 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 145,700.00 | 120,000.00 | -17.6 |
| 6) Capital Outlay | | 6000-6999 | 332,310.00 | 360,000.00 | 8.3 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 478,010.00 | 480,000.00 | 0.4 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (362,225.21) | (368,000.00) | 1.6 |
| D. OTHER FINANCING SOURCES/USES | | | (, | (,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (362,225.21) | (368,000.00) | 1.6 |
| F. FUND BALANCE, RESERVES | | | (302,223.21) | (300,000.00) | 1.0 |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,061,858.79 | 699,633.58 | -34.1 |
| | | 9791 | 1,061,858.79 | 0.00 | -34.1 |
| b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) | | 5133 | 1,061,858.79 | 699,633.58 | -34.1 |
| d) Other Restatements | | 9795 | 1,061,858.79 | 0.00 | -34.1 |
| | | 9190 | | | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,061,858.79 | 699,633.58 331,633.58 | -34.1 |
| 2) Ending Balance, June 30 (E + F1e) | | | 699,633.58 | 331,633.58 | -52.6 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | 0714 | 0.00 | 0.00 | <u></u> |
| 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 | 699,633.58 | 331,633.58 | -52.6 |
| Deferred Maintenance | 0000 | 9780 | 699, 633. 58 | | |
| Deferred Maintenance | 0000 | 9780 | | 331,633.58 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0 |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

California Dept of Education

| Description | Deserves Ondes | | 2023-24 | 2024-25 Durdnast | Percent Difference |
|---|----------------|--------------|---------------------------|---------------------|-----------------------|
| Description | Resource Codes | Object Codes | Estimated Actuals 0.00 | Budget | Difference |
| e) Collections Awaiting Deposit | | 9140 | | | |
| 2) Investments 3) Accounts Receivable | | 9150 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 | | 0000 | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | 0.00 | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | 0100 | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Pay able | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 100,000.00 | 100,000.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 100,000.00 | 100,000.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 15,784.79 | 12,000.00 | -24.0% |
| 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 | | | 15,784.79 | 12,000.00 | -24.0% |
| TOTAL, REVENUES | | | 115,784.79 | 112,000.00 | -3.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASD1/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% |

California Dept of Education

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 145,700.00 | 120,000.00 | -17.6 |
| 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 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 145,700.00 | 120,000.00 | -17.6 |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0 |
| Buildings and Improvements of Buildings | | 6200 | 292,160.00 | 300,000.00 | 2.7 |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0 |
| Equipment Replacement | | 6500 | 40,150.00 | 60,000.00 | 49.4 |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0 |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 332,310.00 | 360,000.00 | 8.3 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | · |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENDITURES | | | 478,010.00 | 480,000.00 | 0.49 |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0 |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0 |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0 |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0 |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0 |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0 |
| USES | | | | | 0.0 |
| 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 | | ,000 | 0.00 | 0.00 | 0.0 |
| CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0 |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0 |
| | | 0000 | 0.00 | 0.00 | |
| | | 8000 | 0.00 | 0.00 | |
| Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS | | 8990 | 0.00 0.00 | 0.00 | 0.0' |

Budget, July 1 Deferred Maintenance Fund Expenditures by Object

San Pasqual Union Elementary San Diego County

37 68353 0000000 Form 14 F8BABBUP8P(2024-25)

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 100,000.00 | 100,000.00 | 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 | 15,784.79 | 12,000.00 | -24.0% |
| 5) TOTAL, REVENUES | | | 115,784.79 | 112,000.00 | -3.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 478,010.00 | 480,000.00 | 0.4% |
| | | Except 7600- | 470,010.00 | 400,000.00 | 0.470 |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 478,010.00 | 480,000.00 | 0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (362,225.21) | (368,000.00) | 1.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (362,225.21) | (368,000.00) | 1.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,061,858.79 | 699,633.58 | -34.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,061,858.79 | 699,633.58 | -34.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,061,858.79 | 699,633.58 | -34.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 699,633.58 | 331,633.58 | -52.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Rev olv ing 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 | | 01.10 | 0.00 | 0.00 | 0.070 |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) d) Assigned | | 3700 | 0.00 | 0.00 | 0.0% |
| · - | | 0700 | 600 000 50 | 224 000 50 | E0.00/ |
| Other Assignments (by Resource/Object) | 0000 | 9780 | 699,633.58 | 331,633.58 | -52.6% |
| Deferred Maintenance | 0000 | 9780 | 699, 633. 58 | | |
| Deferred Maintenance | 0000 | 9780 | | 331,633.58 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

Total, Restricted Balance

San Pasqual Union Elementary San Diego County

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

37 68353 0000000 Form 17 F8BABBUP8P(2024-25)

| | | | | | _ |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | | 8600-8799 | 2,500.00 | 3,000.00 | 20.0 |
| 5) TOTAL, REVENUES | | | 2,500.00 | 3,000.00 | 20.0 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | 1000 1000 | 0.00 | 0.00 | 0.0 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,500.00 | 3,000.00 | 20.0 |
| D. OTHER FINANCING SOURCES/USES | | | 2,300.00 | 3,000.00 | 20.0 |
| 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 | | 1000-1023 | 0.00 | 0.00 | 0.0 |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0 |
| | | 7630-7699 | 0.00 | 0.00 | 0.0 |
| b) Uses 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0900-0999 | 0.00 | 0.00 | 0.0 |
| | | | 2,500.00 | 3,000.00 | 20.0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,300.00 | 3,000.00 | 20.0 |
| F. FUND BALANCE, RESERVES 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 238,829.59 | 241,329.59 | 1.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | 51 55 | 238,829.59 | 241,329.59 | 1.0 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | 51 55 | 238,829.59 | 241,329.59 | 1.0 |
| 2) Ending Balance, June 30 (E + F1e) | | | 238,829.59 | 241,329.59 | 1.2 |
| | | | 241,329.39 | 244,329.59 | 1.2 |
| Components of Ending Fund Balance a) Nonspendable | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0 |
| Revolving Cash | | 9711 | | | |
| Stores | | | 0.00 | 0.00 | 0.0 |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 |
| All Others | | 9719 | 0.00 | 0.00 | 0.0 |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0 |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0 |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0 |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 241,329.59 | 244,329.59 | 1.2 |
| Special Education IDT & Increased Contribution | 0000 | 9780 | 200,000.00 | | |
| Unanticipated Maintenance | 0000 | 9780 | 41,329.59 | | |
| Special Education IDT & Increased Contribution | 0000 | 9780 | | 200,000.00 | |
| Unanticipated Maintenance | 0000 | 9780 | | 44,329.59 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0. |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

California Dept of Education

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

2023-24 2024-25 Percent Description Resource Codes **Object Codes** Estimated Actuals Budget Difference c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00 9150 0.00 2) Investments 3) Accounts Receivable 9200 0.00 4) Due from Grantor Gov ernment 9290 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Lease Receivable 9380 0.00 10) TOTAL, ASSETS 0.00 H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 I. LIABILITIES 1) Accounts Payable 9500 0.00 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 5) Unearned Revenue 9650 0.00 6) TOTAL, LIABILITIES 0.00 J. DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY (G10 + H2) - (I6 + J2) 0.00 OTHER LOCAL REVENUE Other Local Revenue Sales 0.0% Sale of Equipment/Supplies 8631 0.00 0.00 8660 2,500.00 3,000.00 20.0% Interest Net Increase (Decrease) in the Fair Value of Investments 8662 0.0% 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 2,500.00 3,000.00 20.0% TOTAL, REVENUES 2,500.00 3,000.00 20.0% INTERFUND TRANSFERS INTERFUND TRANSFERS IN 0.0% From: General Fund/CSS 8912 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.0% 0.00 (a) TOTAL. INTERFUND TRANSFERS IN 0.00 0.00 0.0% INTERFUND TRANSFERS OUT To: General Fund/CSSF 7612 0.00 0.00 0.0% To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00 0.0% 0.00 0.00 0.0% Other Authorized Interfund Transfers Out 7619 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.0% OTHER SOURCES/USES SOURCES Other Sources 8965 0.00 0.00 0.0% Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES 0.00 0.00 0.0% USES 0.00 0.00 0.0% Transfers of Funds from Lapsed/Reorganized LEAs 7651 (d) TOTAL, USES 0.00 0.00 0.0% CONTRIBUTIONS Contributions from Restricted Revenues 8990 0.00 0.00 0.0% (e) TOTAL, CONTRIBUTIONS 0.00 0.00 0.0% TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) 0.00 0.00 0.0%

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

37 68353 0000000 Form 17 F8BABBUP8P(2024-25)

| F8BAB | | | | | | |
|--|----------------|----------------------|------------------------------|-------------------|-----------------------|--|
| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference | |
| A. REVENUES | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% | |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% | |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% | |
| 4) Other Local Revenue | | 8600-8799 | 2,500.00 | 3,000.00 | 20.0% | |
| 5) TOTAL, REVENUES | | | 2,500.00 | 3,000.00 | 20.0% | |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% | |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% | |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% | |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% | |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% | |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% | |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% | |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% | |
| 9) Other Outgo | 9000-9999 | Except 7600- 7699 | 0.00 | 0.00 | 0.0% | |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,500.00 | 3,000.00 | 20.0% | |
| D. OTHER FINANCING SOURCES/USES | | | | | | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% | |
| 2) Other Sources/Uses | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% | |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,500.00 | 3,000.00 | 20.0% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 238,829.59 | 241,329.59 | 1.0% | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% | |
| c) As of July 1 - Audited (F1a + F1b) | | | 238,829.59 | 241,329.59 | 1.0% | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 238,829.59 | 241,329.59 | 1.0% | |
| 2) Ending Balance, June 30 (E + F1e) | | | 241,329.59 | 244,329.59 | 1.2% | |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% | |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% | |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% | |
| b) Restricted | | 9740 | 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 | | 0100 | 0.00 | 0.00 | 0.070 | |
| Other Assignments (by Resource/Object) | | 9780 | 241,329.59 | 244,329.59 | 1.2% | |
| Special Education IDT & Increased Contribution | 0000 | 9780 | 200,000.00 | 244,023.08 | 1.2 /0 | |
| Unanticipated Maintenance | 0000 | 9780 | 41,329.59 | | | |
| | 0000 | 9780 9780 | 41,329.39 | 200,000,00 | | |
| Special Education IDT & Increased Contribution | | | | 200,000.00 | | |
| Unanticipated Maintenance | 0000 | 9780 | | 44,329.59 | | |
| e) Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% | |

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

| | Resource | Description | 2023-24 Estimated 2024-25 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 | 0.04 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.04 |
| 4) Other Local Revenue | | 8600-8799 | 5,000.00 | 7,000.00 | 40.0 |
| 5) TOTAL, REVENUES | | | 5,000.00 | 7,000.00 | 40.04 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.04 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.04 |
| 3) Employ ee Benef its | | 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 |
| of Capital Outlay | | 7100-7299, | 0.00 | 0.00 | 0.0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 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 | | | 5 000 00 | 7 000 00 | 40.0 |
| FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES | | | 5,000.00 | 7,000.00 | 40.0 |
| 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 | | 1000-1023 | 0.00 | 0.00 | 0.0 |
| | | 8030 8070 | 0.00 | 0.00 | 0.0 |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,000.00 | 7,000.00 | 40.0 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 500,637.44 | 505,637.44 | 1.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 500,637.44 | 505,637.44 | 1.0 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 500,637.44 | 505,637.44 | 1.0 |
| 2) Ending Balance, June 30 (E + F1e) | | | 505,637.44 | 512,637.44 | 1.4 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Rev olv ing 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 | 505,637.44 | 512,637.44 | 1.4 |
| c) Committed | | | | , | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0 |
| Other Commitments | | 9750 9760 | 0.00 | 0.00 | 0.0 |
| d) Assigned | | 3100 | 0.00 | 0.00 | 0.0 |
| | | 9780 | 0.00 | 0.00 | |
| Other Assignments | | 9100 | 0.00 | 0.00 | 0.0 |
| e) Unassigned/Unappropriated | | 0700 | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0. |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Figure Accent/Tructor | | 9135 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 0100 | | 1 | |

California Dept of Education

| 2) Investments 3) Accounts Receiv able 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9150 9200 9310 9320 9330 9340 9380 9380 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | | |
|--|--|---|----------|-------|
| 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9290 9310 9320 9330 9340 9380 | 0.00 0.00 0.00 0.00 0.00 0.00 | | |
| 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9310 9320 9330 9340 9380 | 0.00 0.00 0.00 0.00 0.00 0.00 | | |
| 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9320 9330 9340 9380 | 0.00 0.00 0.00 0.00 0.00 | | |
| 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9330 9340 9380 | 0.00 0.00 0.00 | | |
| 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9340 9380 | 0.00 0.00 0.00 | | |
| 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9380 | 0.00 | | |
| 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9490 | | | |
| 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9490 | | | |
| 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | 9490 | 0.00 | | |
| I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds | | 0.00 | | |
| Accounts Payable Due to Grantor Governments Due to Other Funds | | 0.00 | | |
| 2) Due to Grantor Governments3) Due to Other Funds | | | | |
| 3) Due to Other Funds | 9500 | 0.00 | | |
| | 9590 | 0.00 | | |
| | 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 | | | ĺ | |
| 1) Deferred Inflows of Resources | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | 0.00 | | |
| K. FUND EQUITY | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | 0.00 | | |
| | | 0.00 | | |
| OTHER STATE REVENUE | | | | |
| Tax Relief Subventions | | | | |
| Restricted Levies - Other | | | | |
| Homeowners' Exemptions | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | |
| Other Local Revenue | | | | |
| County and District Taxes | | | | |
| Other Restricted Levies | | | | |
| Secured Roll | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | 8617 | 0.00 | 0.00 | 0.0% |
| | | | | |
| Supplemental Taxes | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | |
| Parcel Taxes | 8621 | 0.00 | 0.00 | 0.0% |
| Other | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | 8625 | 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 | 5,000.00 | 5,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | |
| Mitigation/Developer Fees | 8681 | 0.00 | 2,000.00 | New |
| Other Local Revenue | 0001 | 0.00 | 2,000.00 | 1161 |
| | 0000 | 0.00 | 0.00 | 0.00/ |
| All Other Local Revenue | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | 5,000.00 | 7,000.00 | 40.0% |
| TOTAL, REVENUES | | 5,000.00 | 7,000.00 | 40.0% |
| 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% |

California Dept of Education

| 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 | 0.09 |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.09 |
| 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 | 0.09 |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.09 |
| 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 | | | | İ | |
| 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 | 0.09 |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.09 |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.09 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.09 |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.09 |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.09 |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.04 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.04 |
| 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 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0 |
| OTHER SOURCES/USES | | | | | |
| | | | | | |

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-D, Version 5

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

| | | | 2023-24 | 2024-25 | Percent |
|---|----------------|--------------|-------------------|------------|------------|
| Description | Function Codes | Object Codes | Estimated Actuals | Budget | Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,000.00 | 7,000.00 | 40.0% |
| 5) TOTAL, REVENUES | | | 5,000.00 | 7,000.00 | 40.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| | | Except 7600- | | | |
| 9) Other Outgo | 9000-9999 | 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 5,000.00 | 7,000.00 | 40.0% |
| 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) | | | 5,000.00 | 7,000.00 | 40.0% |
| F. FUND BALANCE, RESERVES | | | 0,000.00 | 1,000.00 | 10.075 |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 500,637.44 | 505,637.44 | 1.0% |
| b) Audit Adjustments | | 9791 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 9795 | | 505,637.44 | |
| | | 0705 | 500,637.44 | | 1.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 500,637.44 | 505,637.44 | 1.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 505,637.44 | 512,637.44 | 1.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Rev olving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 505,637.44 | 512,637.44 | 1.4% |
| 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 | | 9789 | 0.00 | 0.00 | 0.0% |

| | Resource | Description | 2023- Estima Actua | ted | 2024-25 Budget |
|---------------------------|----------|------------------------|--------------------------|------|-------------------|
| | 9010 | Other Restricted Local | 505,637 | 7.44 | 512,637.44 |
| Total, Restricted Balance | | | 505,633 | 7.44 | 512,637.44 |

| 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 | 115,000.00 | 120,001.00 | 4.3% |
| 5) TOTAL, REVENUES | | | 115,000.00 | 120,001.00 | 4.3% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 80,796.00 | 80,796.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 24,565.00 | 24,565.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,500.00 | 3,500.00 | 40.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 20,250.00 | 20,250.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 128,111.00 | 129,111.00 | 0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,111.00) | (9,110.00) | -30.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (13,111.00) | (9,110.00) | -30.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 403,688.44 | 390,577.44 | -3.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 403,688.44 | 390,577.44 | -3.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 403,688.44 | 390,577.44 | -3.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 390,577.44 | 381,467.44 | -2.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 390,577.44 | 381,467.44 | -2.3% |
| G. ASSETS 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
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California Dept of Education

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| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | - |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| | | | | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| I) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| . 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 | | |
| | | | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | 0.00 | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| | | 9090 | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0 |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0 |
| DTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 4,400.54 | 5,001.00 | 13.0 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0 |
| | | 8002 | 0.00 | 0.00 | 0. |
| Fees and Contracts | | | | | |
| All Other Fees and Contracts | | 8689 | 110,599.46 | 115,000.00 | 4. |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0. |
| TOTAL, OTHER LOCAL REVENUE | | | 115,000.00 | 120,001.00 | 4. |
| TOTAL, REVENUES | | | 115,000.00 | 120,001.00 | 4. |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0. |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0. |
| Certificated Supervisors' and Administrators' Salaries | | 1200 | 0.00 | 0.00 | 0. |
| | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0. |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0. |
| LASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | |
| | | | | | |

California Dept of Education

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| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.09 |
| Other Classified Salaries | | 2900 | 80,796.00 | 80,796.00 | 0.09 |
| TOTAL, CLASSIFIED SALARIES | | | 80,796.00 | 80,796.00 | 0.0 |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.09 |
| PERS | | 3201-3202 | 17,754.00 | 17,754.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,422.00 | 5,422.00 | 0.0 |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0 |
| Unemployment Insurance | | 3501-3502 | 40.00 | 40.00 | 0.0 |
| Workers' Compensation | | 3601-3602 | 1,349.00 | 1,349.00 | 0.0 |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0 |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0 |
| Other Employ ee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | | 24,565.00 | 24,565.00 | 0.09 |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.09 |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.09 |
| Materials and Supplies | | 4300 | 1,000.00 | 1,000.00 | 0.0 |
| Noncapitalized Equipment | | 4400 | 500.00 | 500.00 | 0.0 |
| Food | | 4700 | 1,000.00 | 2,000.00 | 100.09 |
| TOTAL, BOOKS AND SUPPLIES | | 4700 | 2,500.00 | 3,500.00 | 40.0 |
| SERVICES AND OTHER OPERATING EXPENSES | | | 2,300.00 | 3,300.00 | 40.07 |
| | | 5100 | 0.00 | 0.00 | 0.09 |
| Subagreements for Services Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.09 |
| | | | | | 0.09 |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | |
| | | 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 | 0.09 |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.09 |
| Transfers of Direct Costs - Interfund | | 5750 | 19,800.00 | 19,800.00 | 0.09 |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 450.00 | 450.00 | 0.09 |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 20,250.00 | 20,250.00 | 0.0% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.09 |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.09 |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.09 |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.09 |
| TOTAL, EXPENSES | | | 128,111.00 | 129,111.00 | 0.8% |
| INTERFUND TRANSFERS | | | ĺ | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0 |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.09 |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0 |
| | | | | | |
| USES | | | 1 | 1 | |

California Dept of Education

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| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| (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 | 115,000.00 | 120,001.00 | 4.3% |
| 5) TOTAL, REVENUES | | | 115,000.00 | 120,001.00 | 4.3% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 128,111.00 | 129,111.00 | 0.8% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600- 7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 128,111.00 | 129,111.00 | 0.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (13,111.00) | (9,110.00) | -30.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (13,111.00) | (9,110.00) | -30.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 403,688.44 | 390,577.44 | -3.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 403,688.44 | 390,577.44 | -3.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 403,688.44 | 390,577.44 | -3.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 390,577.44 | 381,467.44 | -2.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 390,577.44 | 381,467.44 | -2.3% |

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

| | 202 | 3-24 Estimated Actu | als | | 2024-25 Budget | | |
|--|---------|---------------------|------------|----------------------|-------------------------|-------------------------|--|
| Description | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA | |
| A. DISTRICT | | | | | | | |
| 1. Total District Regular ADA | | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 505.53 | 505.53 | 505.53 | 505.53 | 505.53 | 505.53 | |
| 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) | 505.53 | 505.53 | 505.53 | 505.53 | 505.53 | 505.53 | |
| 5. District Funded County Program ADA | | | | | | | |
| a. County Community Schools | | | | | | | |
| b. Special Education-Special Day Class | | | | | | | |
| c. Special Education-NPS/LCI | | | | | | | |
| d. Special Education Extended Year | | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 505.53 | 505.53 | 505.53 | 505.53 | 505.53 | 505.53 | |
| 7. Adults in Correctional Facilities | | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | | |

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

| | 202 | 3-24 Estimated Actu | als | | 2024-25 Budget | | |
|---|---------|---------------------|------------|----------------------|-------------------------|-------------------------|--|
| Description | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA | |
| B. COUNTY OFFICE OF EDUCATION | | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2. District Funded County Program ADA | | | | • | | | |
| a. County Community Schools | | | | | | | |
| b. Special Education-Special Day Class | | | | | | | |
| c. Special Education-NPS/LCI | | | | | | | |
| d. Special Education Extended Year | | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4. Adults in Correctional Facilities | | | | | | | |
| 5. County Operations Grant ADA | | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | | |

| | 202 | 23-24 Estimated Actu | als | | 2024-25 Budget | | |
|---|-----------------------|-----------------------|-------------------------|----------------------|-------------------------|-------------------------|--|
| Description | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA | |
| C. CHARTER SCHOOL ADA | | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in the | ir 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 F | Fund 01 or Fund 62 us | se this worksheet to re | eport their ADA. | | | |
| FUND 01: Charter School ADA corresponding to SACS financial | data reported in Fu | und 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 fin | ancial data reported | in Fund 09 or Fun | d 62. | • | | | |
| 5. Total Charter School Regular ADA | | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7. Charter School Funded County Program ADA | | | | | | - | |
| a. County Community Schools | | | | | | | |
| b. Special Education-Special Day Class | | | | | | | |
| c. Special Education-NPS/LCI | | | | | | | |
| d. Special Education Extended Year | | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| 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 | 3,310,635.02 | 301 | 0.00 | 303 | 3,310,635.02 | 305 | 5,165.00 | | 307 | 3,305,470.02 | 309 |
| 2000 - Classified Salaries | 1,226,659.82 | 311 | 0.00 | 313 | 1,226,659.82 | 315 | 50,533.87 | | 317 | 1,176,125.95 | 319 |
| 3000 - Employ ee Benefits | 1,725,973.82 | 321 | 0.00 | 323 | 1,725,973.82 | 325 | 25,481.46 | | 327 | 1,700,492.36 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 420,196.32 | 331 | 0.00 | 333 | 420,196.32 | 335 | 139,387.78 | | 337 | 280,808.54 | 339 |
| 5000 - Services & 7300 - Indirect Costs | 1,052,932.46 | 341 | 197,971.00 | 343 | 854,961.46 | 345 | 35,100.00 | | 347 | 819,861.46 | 349 |
| Note 1 - In Column 2, re | eport expenditures for th | e follow | ing programs: Nonagenc | TOTAI v (Goal | 7,538,426.44 s 7100-7199), Communit | 365 v Servi | ces (Goal 8100), Food S | ervices | TOTAI | 7,282,758.33 | 369 |
| Note 2 - In Column 4, re Nonpublic Sc incurring any * If an amount (even ze | (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 ralues in Column 4a and Line 13a. | | | | | | | | | | |
| PART II: MINIMUM CL | ASSROOM COMPENS | ATION | (Instruction, Function | s 1000- | 1999) | | | Object | | | EDP No. |
| 1. Teacher Salaries as I | Per EC 41011 | | | | | | | 1100 | | 2,715,915.04 | 375 |
| 2. Salaries of Instructio | nal Aides Per EC 41011. | | | | | | | 2100 | | 315,173.67 | 380 |
| | | | | | | | | 3101 & 3102 | | 721,671.35 | 382 |
| | | | | | | | | 3201 & 3202 | | 146,122.06 | 383 |
| 5. OASDI - Regular, Me | | | | | | | | 3301 & 3302 | | 79,108.06 | 384 |
| Health & Welfare Ber (Include Health, De | nefits (EC 41372) ental, Vision, Pharmaceu | tical, an | d | | | | | | | | |
| Annuity Plans) | | | | | | | | 3401 & 3402 | | 185,704.87 | 385 |
| Unemployment Insur . | ance | | | | | | | 3501 & 3502 | | 1,398.67 | 390 |
| 8. Workers' Compensat | ion Insurance | | | | | | | 3601 & 3602 | | 50,923.31 | 392 |
| 9. OPEB, Active Emplo | yees (EC 41372) | | | | | | | 3751 & 3752 | | 0.00 | |
| 10. Other Benefits (EC | | | | | | | | 3901 & 3902 | | 0.00 | 393 |
| 11. SUBTOTAL Salaries | and Benefits (Sum Line | es 1 - 10 |)) | | | | | | | 4,216,017.03 | 395 |
| | nstructional Aide Salarie in Column 2 | | | | | | | | | 0.00 | |
| | • • | | a (Extracted) | | | | | | | 0.00 | 396 |
| | Instructional Aide Salari | es and | | | | | | | | 0.00 | - |
| | | | | | | | | | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 16. District is exempt from EC 41372 because it meets the provisions | | | | | | | | 4,216,017.03 | | | |
| of EC 41374. (If | exempt, enter 'X) | | | | | | | | | | |

Budget, July 1

2023-24 Estimated Actuals

GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

San Pasqual Union Elementary

San Diego County

37 68353 0000000

Form CEA F8BABBUP8P(2024-25)

PART III: DEFICIENCY AMOUNT

| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the pro- | ovisions of EC 41374. | |
|--|-----------------------|--|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | | |
| | | |
| | 60.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 57.89% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 2.11% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 7,282,758.33 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 153,666.20 | |
| 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

37 68353 0000000 Form CEB F8BABBUP8P(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 | 3,578,167.01 | 301 | 0.00 | 303 | 3,578,167.01 | 305 | 5,000.00 | | 307 | 3,573,167.01 | 309 |
| 2000 - Classified Salaries | 1,357,867.03 | 311 | 0.00 | 313 | 1,357,867.03 | 315 | 51,193.00 | | 317 | 1,306,674.03 | 319 |
| 3000 - Employ ee Benefits | 1,695,485.62 | 321 | 0.00 | 323 | 1,695,485.62 | 325 | 27,290.60 | | 327 | 1,668,195.02 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 324,842.97 | 331 | 0.00 | 333 | 324,842.97 | 335 | 142,726.97 | | 337 | 182,116.00 | 339 |
| 5000 - Services . & 7300 - Indirect Costs | 915,541.00 | 341 | 0.00 | 343 | 915,541.00 | 345 | 35,100.00 | | 347 | 880,441.00 | 349 |
| | | | | TOTAL | 7,871,903.63 | 365 | | | TOTAL | 7,610,593.06 | 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 | 2,985,925.20 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 362,436.80 | 380 |
| 3. STRS | 3101 & 3102 | 303,160.86 | 382 |
| 4. PERS | 3201 & 3202 | 165,212.96 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 102,816.71 | 384 |
| 6. Health & Welfare Benefits (EC 41372) | | | |
| (Include Health, Dental, Vision, Pharmaceutical, and | | | |
| Annuity Plans) | 3401 & 3402 | 267,391.17 | 385 |
| 7. Unemploy ment Insurance | 3501 & 3502 | 1,530.71 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 38,081.46 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 0.00 | 393 |

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

| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 4,226,555.87 | 395 |
|---|--------------|-----|
| 12. Less: Teacher and Instructional Aide Salaries and | | |
| Benefits deducted in Column 2. | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and | | |
| Benefits (other than Lottery) deducted in Column 4a (Extracted). | 0.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and | | |
| Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | 396 |
| | | |
| 14. TOTAL SALARIES AND BENEFITS. | 4.226.555.87 | 397 |
| 15. Dereet of Current Cost of Education Expended for Clearcom | .,, | |
| 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. | 55.54% | |
| 16. District is exempt from EC 41372 because it meets the provisions | | |
| of EC 41374. (If exempt, enter 'X') | | |
| | | |
| PART III: DEFICIENCY AMOUNT | | |

| . Minimum percentage required (60% elementary, 55% unified, 50% high) | |
|--|--------------|
| · · · · · · · · · · · · · · · · · · · | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 55.54% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 4.46% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 7,610,593.06 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 339,432.45 |

| | Func | ds 01, 09, and 62 | | 2023-24 |
|---|----------------------|---------------------------------|--|--------------|
| Section I - Expenditures | Goals | Functions | Objects | Expenditures |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000- 7999 | 7,748,407.44 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000- 7999 | 279,236.79 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Serv ices | All | 5000-5999 | 1000- 7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000- 6999 except 6600, 6910 | 0.00 |
| 3. Debt Service | All | 9100 | 5400- 5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200- 7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600- 7629 | 0.00 |
| | | 9100 | 7699 | |
| 6. All Other Financing Uses | All | 9200 | 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000- 7999 | 197,971.00 |
| 8. Tuition (Rev enue, in lieu of expenditures, to approximate costs of serv ices for which tuition is receiv ed) | All | All | 8710 | 0.00 |

| | E | xpenditures | | |
|---|-----------------------------------|---|---------------------------------|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not inclue | de expenditures in lines B, C1-C8, D1, or D2. | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 197,971.00 |
| D. Plus additional MOE expenditures: | | | 1000- 7143, 7300- 7439 | |
| 1. Expenditures to cov er deficits for food services (Funds 13 and 61) (If negativ e, then zero) | All | All | minus 8000- 8699 | 0.00 |
| 2. Expenditures to cov er deficits for student body activ ities | Manually entered. Must no | t include expenditures in lines A or D1. | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 7,271,199.65 |
| Section II - Expenditures Per ADA | | | | 2023-24 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | | | 505.53 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 14,383.32 |

| MOE Guculation (For data Gucuu)))) | | | |
|--|-----------------|--------------|-----------|
| Calculation (br data outpy bank determination will be done will be done will be done Total Per AD. A Base expenditure sependitures reporting the property of the CDC has adjusted the property per MDE was not net. CDC has | Section III - | | |
| (for data only find one will be done by Obj Total Per ADA and y find one will be done by Obj (Per AdA Per AdA A Base occontinuous (Per data of control of the catal of of of the proy year MOE catalation) (Note: If the proy wear MOE catalation) (Note: If the proy wear MOE catalation) (Form Section Vy) Control Section Vy) (Note: If and (Inte A Dia Less Laing equations (Inte A Dia Less Laing (Inte | | | |
| collection only. Find will be compTotalPer ADAA Bar sympothues (Procoded expenditures (Coll of the COD or station of the | | | |
| endy. Final determination of the final determina | | T-4-1 | D 4 D 4 |
| determination will be done by Ob 1 A Base expenditure expenditure sependitures from pore year official CDE MOE calculation in with of and calculation in with of and with of and calculation in with of and with o | collection | i otai | Per ADA |
| will be done by obepindexA. Base expenditures (Probaded controlled and controlled a | | | |
| by ODB)A Base expenditures (whoaded ocpanitures (mon pior year of ficial CDE MCC (MCC #1 he pior year MOE (was not mel, CDE has adjusted the pior year MOE was not mel, CDE has adjusted the pior year MOE to other adjusted the adjusted the adjusted the adjusted the adjusted the pior year MOE to other adjusted the pior year MOE to other adjusted the adjusted the adjusted the pior year MOE to other adjusted the pior year MOE to other adjusted the pior Year MOE to other adjusted the pior Year MOE to other to other <b< td=""><td></td><td></td><td></td></b<> | | | |
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| expenditures expenditures constructions for prory year of the constructions (Note: If the prory year MOE was not met, COE has adjusted the prory year MOE was not met, COE has adjusted the proportions adjusted the adjusted the adjusted the proportions adjusted the adjusted the adjuste | | | |
| (Peedadd expenditures from pirty year official CDE MOE MOE was not met, (Cote In the pirty year MOE was not met, GDE has adjusted the approv year Base to 30 percent of the information year ancauter rather than the acatual piron year ancauter rather than the acatual piron year ancauter amount.)5,983,342.1312,873.401. Adjustment to 30 percent (From MOE WEE amount.)5,983,342.1312,873.4012,873.402. Total adjuited base sependiture amounts for LEAA falling proty year meaning (From MOE Calculation (From MOE Acatual piron0.000.002. Total adjuited base sependiture amounts for LEAA falling proty year amounts for LEAA falling control (From MOE Acatual piron ACATURE Section (From MOE Acatual piron ACATURE Section (From MOE) ACATURE SECTION (From MOE) | | | |
| expenditures from ptor year of tiel GOE MoE cacutation, (Note: If the provide the provide the provide the provide the provide the provide the provide the provide provide the provide provide the provide provide the provide the provide the provide the provide the provide the provide the provide the provide provide the provide provide the provide the prov | | | |
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| official CDE MoE calculation, (Moes if the pipt year MOE was not ni, adjuited the pipt year MOE year anount of the presenting piot year anount catculation of the presenting piot year anount catculation of the presenting piot year anount catculation of the presenting piot year anount catculation presenting anounts for LEAs failing piot year base control catculation refer and anounts for LEAs failing piot year anounts for LEAS failing | | | |
| MOE calculation, (Note: If the provide MOE was not met, COE has adjusted the | | | |
| cacutation), (Note: If the prox year MOE was not met, CDE has adjusted the prox year base to 0 percent of the soperation of 0 percent of the sependiture amount.) 1. Adjustent to base expenditure amount.) 1. Adjustent to base expenditure amount.) 2. Total adjusted base expenditure calculation (From Section Ny.) 3. Reguined adjusted base expenditure expenditure calculation (From Section Ny.) 5.883,342.13 12.873.49 13.88.88.98 13.88.98.98 13.88.98.98 14.98.38 14.873.98 15.88.39.21.31 12.873.49 15.88.31 12.873.49 15.88.31 12.873.49 15.88.31 12.873.49 15.88.31 15.873.49 15.88.31 15.873.49 15.88.31 15.873.40 15.88.31 15.873.40 15.88.31 15.873.40 15.88.31 15.873.40 15.88.31 15.873.40 15 | | | |
| Note:Ithe prov year MODE was not met, CDE has adjusted the processing prior year anount rather than the actual prior year anount.Ishe set and set and set anound.Ishe set anound.1.Adjustment to base o sependiture and anount.)5,983,342.1312,873.491.Adjustment to base o sependiture anount.)1,2873.49Ithe set anound.1.Adjustment to base o sependiture anount.)0,000,002.Total adjusted to base o sependiture anound.)1,2873.491.Adjustment to base o sependiture anound.)0,000,002.Total adjusted to base o section (V)0,000,002.Total adjusted tase o section (V)1,2873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.12,873.4912,873.493.13,880.07.9211,886.143.14,383.32 <td></td> <td></td> <td></td> | | | |
| prory en MOE was not met, CDE has adjusted the prory en base of the preceding pror year amount. amount.) 1. Adjustment oppendiure amount.) 1. Adjustment oppendiure amount.) 1. Adjustment oppendiure amount.) 1. Adjustment oppendiure amounts for LEAs raling prory year ADA amounts for LEAs raling prory year ADA amounts for catculation (From Sector IV) 1. Adjustment obset expenditure adjusted base expenditure amounts (Line A plus Line A plus Line A plus Line A plus Line A plus Line B muss Line II B) D. NOE deficiency amounts (Line B muss Line C) (If amounts (Line B muss Line II B) D. NOE | | | |
| wes not met, CDE has adjusted the proceeding prior year asso to 90 percent of the preceding prior year asso to 90 percent of the preceding prior year asso to 90 percent of the preceding prior year amount.) 1. Adjustment to base expenditure expanditure per ADA amount.) 1. Adjustment to base expenditure expanditure per ADA amount.) 1. 2. Total adjusted B. Required effort (Line A.2) times 20%) C. Current year sector IVy C. Current year sector IVy D. NDE deficiency amount. D. NDE deficiency amount. D. NDE deficiency amount. T. Attimes times 20%) D. NDE deficiency amount. D. NDE deficiency amount. T. Attimes times 20%) D. NDE deficiency amount. T. Attimes times 20% D. NDE deficiency amount. T. Attimes times 20% D. NDE deficiency amount. T. Attimes times times 20% D. Attimes times 20% D. Attime | | | |
| CDE has adjusted the pror yar base to 50 percent of the proceding prior year anount rather than the actual prior year expenditure anount.)Ister the than the set anount to base to base expenditure and to base expenditure to base expenditure anounts for LEAs tailing prior year MOE catculation (From Section IV)Ister the that be to base to base to base to base to base to base expenditure anounts for LEAs tailing prior year MOE catculation (From section IV)Ister the that be to base to base to base to base to base to base to base to base to base the that be to base to base t | | | |
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| prory year base of the preceding prior year amount actual prior year amount actual prior year amount actual prior year amount inchem the actual prior year amount inchem the actual prior year amount ince software expenditure and the Apus LEAs f aling prior year MOE calculation (From Section IV) 2. Total adjusted adjusted adjusted adjusted adjusted adjusted expenditure expendit | | | |
| to 90 percent of the preceding prior year amount cather than the actual prior year sependiture amount.) 5,993,342,13 12,873.49 1. Austrent to base sependiture and advised base catualation (From Section IV) 0.00 0.00 2. Total adjusted base expenditure amounts (inter A plus Line A 1) 5,993,342,13 12,873.49 10,000 2. Total adjusted base expenditure amounts (inter A plus Line A 1) 5,993,342,13 12,873.49 11,586.14 C. Current year sependiture amounts (Line A 2 Line A 1) C. Current year sependiture amounts (Line I and Line I and Line I and Line I fand Line I | | | ļ |
| of the precedup prior year amount rather than the actual prior year expenditure anount.)Image: special sp | | | |
| preceding prior year amount, rather than the actual prior year expenditure amount.) 5,983,342,13 12,873,49 1, dyustment to base expenditure and expenditure and expenditure and to base expenditure and to per ADA amounts for LEAs failing prior year MOE 2. Total adjusted base expenditure and section IV) 0.00 2. Total adjusted base expenditure amounts (Line A, Pulus Line A, Pulus | of the | | |
| year amount actual pror year amount.) 1. Adjustment. to base expenditure and expenditure and expenditure per ADA amounts for LEAs failing ppror year MCE cacuation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required etfort Line A.2 times 90%) C. Current year expenditures (Line I.Eas failing pproversion (From B. Required adjusted base expenditure amounts (Line A plus Line A.1) C. Current year expenditures (Line I.Eas failing pproversion (From B. Required adjusted base expenditure amounts (Line I.Eas failing pproversion (From B. Required etfort Line A.2) times 90%) C. Current year expenditures (Line I.Eas failing pproversion (From B. Required etfort Line A.2) times 90%) C. Ourent year expenditures (Line I.Eas failing pproversion (Line I.Eas failing pproversion (From Prov | | | |
| rather than the actual prior year expenditure amount.) 5,963,342.13 12,873.49 1. Adjustment to base expenditure and expenditure and expenditure and expenditure and certain Units of LEAs failing prior year MOE calculation (From Section IV) 0.00 0.00 2. Total adjusted base expenditure amounts for LEAs failing prior year MOE calculation (From Section IV) 5,983,342.13 12,873.49 B. Required effort (Line A plus Line A.1) 13,872 B. Required effort (Line A plus Line A.1) 13,872 B. Required effort (Line A plus Line A.1) 14,872 B. Required effort (Line A plus Line A.1) 14,873 B. Required effort (Line A plus Line A | | | |
| actual pror sependifure amount.) 1. Adjustment to base expendifure and expendifure and expendifure and expendifure pr ADA amounts for LEAs failing pr ADA amounts for LEAS for LEAS failing pr ADA amounts for LEAS for amounts for LEAS for LEAS for amounts far amounts far | rather than the | | |
| expenditure amount.)12,873.401.Adjustment to base expenditure and expenditure per ADA amounts for calculation (From Section IV)12,873.402.Total adjusted base expenditure apoints0.002.Total adjusted base base0.003.0.0002.Total adjusted base12,873.40B. Required etfort (Line A plus (Line A 1)5,983.342.1312,873.40B. Required etfort (Line A 25,983.342.1312,873.40C. Curret year expenditures anount, f any (Line IL B)5,983.342.1312,873.40D. MOE deficiency amount, f any (Line B minus Line C) (If megniture, then14,383.3214,383.32 | actual prior | | |
| expenditure amount.)12,873.401.Adjustment to base expenditure and expenditure per ADA amounts for calculation (From Section IV)12,873.402.Total adjusted base expenditure apoints0.002.Total adjusted base base0.003.0.0002.Total adjusted base12,873.40B. Required etfort (Line A plus (Line A 1)5,983.342.1312,873.40B. Required etfort (Line A 25,983.342.1312,873.40C. Curret year expenditures anount, f any (Line IL B)5,983.342.1312,873.40D. MOE deficiency amount, f any (Line B minus Line C) (If megniture, then14,383.3214,383.32 | year | | |
| 1. Adjustment Adjustment to base expenditure and expenditure per ADA anounts for LEAs failing 0.00 OCE calculation (From 0.00 Section IV) 0.00 2. Total adjusted base expenditure anounts (Line A, 1) Line A, 1) 5.983,342.13 12.873.49 B. Required effort (Line A.2 times 90%) 5.385,007.92 11.586.14 C. Current year expenditures (Line I.B) D. MOE deficiency anounts (Line I.B) D. MOE deficiency anounts (Line B minus Line C) (If negative, then | expenditure | | |
| Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing pror year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1)0.000.00B. Required effort (Line A.2 times 90%)5.985.342.1312.873.49C. Current year ger respenditures (Line II-B)5.985.007.9211.586.14D. NOE deficiency amount, if any (Line B mins Line C) (if megative, then7.271.199.6614.383.32 | amount.) | 5,983,342.13 | 12,873.49 |
| Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing pror year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1)0.000.00B. Required effort (Line A.2 times 90%)5.985.342.1312.873.49C. Current year ger respenditures (Line II-B)5.985.007.9211.586.14D. NOE deficiency amount, if any (Line B mins Line C) (if megative, then7.271.199.6614.383.32 | | | |
| to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditures (Line A 1)0.000.008. Required effort (Line AA2 times 09%)5.983,342.1312,873.40B. Required effort (Line AA2 times 09%)5.385,007.92111,586.14C. Current year amount, if any (Line B minus Line 1,19)7.271,199.6514,383.32D. NOE deficiency amount, if any (Line B minus Line 2,1017.271,199.6514,383.32 | | | |
| expenditure and expenditure per ADA amounts for LEAs failing phor year MOE calculation (From Section IV) 0.00 0.00 2. Total adjusted base expenditure amounts (Line A 1) 5.983,342.13 12,873.49 B. Required effort (Line A, 2) time S 0%) 5.385,007.92 11,586.14 C. Current year expenditures (Line IL B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then | | | |
| and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 0.00 2. Total adjusted base expenditure amounts (Line A 10 E. Required effort (Line A.2 times 90%) C. Current year expenditures (Line II.8) D. MOE c. Current year expenditures (Line II.8) D. MOE c. Gurrent year expenditures (Line II.8) D. MOE deficiency amount, if any (Line B minus Line C. (If me minus Line C. (I | | | |
| expenditure per ADA amounts for LEAs failing phior year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A 1)0.000.00B. Required effort (Line A2 times 90%)5,983,342.1312,873.49B. Required effort (Line A2 times 90%)5,385,007.9211,586.14C. Current year respenditures (Line II.B)7,271,199.6514,383.32D. MOE deficiency amount, if any (Line B mins Line C) (If negative, then1000000000000000000000000000000000000 | | | |
| per ADA amounts for LEAs faiing prior year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A 1)0.000.00B. Required effort (Line A.2 times 90%)12,873.4912,873.49B. Required effort (Line A.2 times 90%)5,983,342.1312,873.49D. NOE deficiency amount, if any (Line B minus Line C) (If negative, then7,271,199.6514,383.32 | | | |
| amounts for LEAs failing prior year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A 1)0.000.00B. Required effort (Line A 2 times 90%)5,983,342.1312,873.49B. Required effort (Line A.2 times 90%)5,385,007.9211,586.14C. Current year expenditures (Line I.B)7,271,199.6514,383.32D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then7,271,199.6514,383.32 | | | |
| LEAst railing prior year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line C.1)0.000.003. Required effort (Line A.2) times 90%)12.873.4912.873.493. Required effort (Line A.2) times 90%)11.586.1411.586.14C. Current year expenditures (Line ILB)7.271,199.6514.383.32D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then11.586.1414.383.32 | | | |
| prior year MOE calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1)0.000.00B. Required effort (Line A.2 times 90%)5,983,342.1312,873.49C. Current year expenditures (Line I.B)5,983,042.1311,586.14D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then7,271,199.6514,383.32 | | | |
| MOE calculation (From Section IV)MOE calculation (From 0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1) | | | |
| calculation (From Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1) | | | |
| Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1) | | | |
| Section IV)0.000.002. Total adjusted base expenditure amounts (Line A plus Line A.1) | | | |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | | 0.00 | 0.00 |
| adjusted base expenditure amounts (Line A plus Line A.1)adjusted sequired effort (Line A.2)adjusted sequired | | | |
| base expenditure amounts (Line A plus Line A.1)line A 5,983,342.13line A 12,873.49B. Required effort (Line A.2 times 90%)5,385,007.9211,586.14C. Current year expenditures (Line II.B)5,385,007.9211,586.14D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then7,271,199.6514,383.32 | | | |
| expenditure amounts (Line A plus Line A.1)expenditures 5,883,342.1312,873.49B. Required effort (Line A.2 times 90%)5,385,007.9211,586.14C. Current year expenditures (Line I.E and Line II.B)5,385,007.9211,586.14D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then7,271,199.6514,383.32 | | | |
| amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | | | |
| Line A plus Line A.1)5,983,342.1312,873.49B. Required effort (Line A.2 times 90%)5,385,007.9211,586.14C. Current year expenditures (Line I.E and Line II.B)5,385,007.9211,586.14D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then7,271,199.6514,383.32 | | | |
| Line A.1) 5,983,342.13 12,873.49 B. Required effort (Line A.2 times 90%) 5,385,007.92 11,586.14 C. Current year expenditures (Line I. E and Line II.B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | | | |
| B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | | 5 983 342 13 | 12,873 49 |
| effort (Line A.2 times 90%) 5,385,007.92 11,586.14 C. Current year expenditures (Line I.E and Line II.B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | | 5,500,042.10 | ,010.10 |
| times 90%) 5,385,007.92 11,586.14 C. Current year expenditures (Line I.E and Line II.B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | B. Required | | |
| C. Current year expenditures (Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | | | |
| year expenditures (Line I.E and Line II.B)14,383.32D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then14,383.32 | times 90%) | 5,385,007.92 | 11,586.14 |
| year expenditures (Line I.E and Line II.B)14,383.32D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then14,383.32 | C. Current | | |
| expenditures (Line I.E and Line II.B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | year | | |
| (Line I.E and Line II.B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then Image: Comparison of the second se | expenditures | | |
| Line II.B) 7,271,199.65 14,383.32 D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | (Line I.E and | | |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then | Line II.B) | 7,271,199.65 | 14,383.32 |
| deficiency amount, if any (Line B minus Line C) (If negative, then | | | |
| amount, if any (Line B minus Line C) (If negative, then | | | |
| (Line B minus Line C) (If negative, then | amount if any | | |
| Line C) (If negative, then | (Line R minus | | |
| negative, then | | | |
| | negative then | | |
| | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |

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

| Part I - General Administrative Share of Plant Services Costs | |
|---|------------------|
| California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (main operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attri administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as percentage of square footage occupied by general administration. | buted to general |
| A. Salaries and Benefits - Other General Administration and Centralized Data Processing | |
| 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) | |
| (Functions 7200-7700, goals 0000 and 9000) | 270,167.00 |
| 2. Contracted general administrative positions not paid through pay roll | |
| a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a | |
| contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | 0.00 |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general | |
| administrative position paid through a contract. Retain supporting documentation in case of audit. | |
| | |
| | |
| B. Salaries and Benefits - All Other Activities | |
| 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) | |
| (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 5,993,101.66 |
| C. Percentage of Plant Services Costs Attributable to General Administration | |
| (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) | 4.51% |
| Part II - Adjustments for Employment Separation Costs | |
| When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition | |
| to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal | |
| or mass" separation costs. | |
| Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board | |
| policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs | |
| may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation | |
| costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter | |
| these costs on Line A for inclusion in the indirect cost pool. | |
| Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their | |
| employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden | |
| Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal | |
| programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general | |
| administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool. | |
| | |
| A. Normal Separation Costs (optional) | |
| Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that | |
| were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 | |
| rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. | 0.00 |
| Retain supporting documentation. | |
| B. Abnormal or Mass Separation Costs (required) | |
| Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to | |
| unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be | |
| moved in Part III from the indirect cost pool to base costs. If none, enter zero. | 0.00 |
| Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) | |
| A. Indirect Costs | |
| 1. Other General Administration, less portion charged to restricted resources or specific goals | |
| (Functions 7200-7600, objects 1000-5999, minus Line B9) | 299,768.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals | |
| (Function 7700, objects 1000-5999, minus Line B10) | 15,771.00 |
| | 10,771.00 |

| San Diego County | | 1 00 400 01 01 (2024-23 |
|------------------------------|---|-------------------------|
| 3. External Financial | Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and | d Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance | and Operations (portion relating to general administrative offices only) | |
| (Functions 810 | 0-8400, objects 1000-5999 except 5100, times Part I, Line C) | 41,278.70 |
| 6. Facilities Rents an | d Leases (portion relating to general administrative offices only) | |
| (Function 8700 | , resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Em | ploy ment Separation Costs | |
| a. Plus: Norma | al Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnor | mal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Cost | s (Lines A1 through A7a, minus Line A7b) | 356,817.70 |
| 9. Carry-Forward Adju | ustment (Part IV, Line F) | 0.00 |
| 10. Total Adjusted Inc | direct Costs (Line A8 plus Line A9) | 356,817.70 |
| B. Base Costs | | |
| 1. Instruction (Function | ons 1000-1999, objects 1000-5999 except 5100) | 4,942,009.85 |
| 2. Instruction-Related | Services (Functions 2000-2999, objects 1000-5999 except 5100) | 800,275.15 |
| 3. Pupil Services (Fu | nctions 3000-3999, objects 1000-5999 except 4700 and 5100) | 563,964.00 |
| 4. Ancillary Services | (Functions 4000-4999, objects 1000-5999 except 5100) | 8,125.00 |
| 5. Community Servic | ces (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function | on 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superint | tendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 159,838.00 |
| 8. External Financial | Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 15,000.00 |
| 9. Other General Adm | ninistration (portion charged to restricted resources or specific goals only) | |
| (Functions 720 | 0-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, | |
| resources 0000 | D-1999, all goals except 0000 and 9000, objects 1000-5999) | 15,000.00 |
| 10. Centralized Data | Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700 | , resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals | |
| except 0000 ar | nd 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance | e and Operations (all except portion relating to general administrative offices) | |
| (Functions 810 | 0-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 873,991.74 |
| 12. Facilities Rents a | nd Leases (all except portion relating to general administrative offices) | |
| (Function 8700 |), objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Er | mployment Separation Costs | |
| a. Less: Norma | al Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnorr | nal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity | (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 2,500.00 |
| 15. Adult Education (I | Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Developme | nt (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds | 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 207,280.00 |
| 18. Foundation (Fund | ls 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs | (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 7,587,983.74 |
| C. Straight Indirect Cost I | Percentage Before Carry-Forward Adjustment | |
| _ | ly - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by L | ine B19) | 4.70% |
| D. Preliminary Proposed | Indirect Cost Rate | |
| (For final approved | fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by | Line B19) | 4.70% |
| Part IV - Carry-forward Adju | Istment | |
| The carry-forward adjustme | nt is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect | |
| cost rate approved for use | in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates | |

Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

| the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the | |
|--|-------------------|
| approved rate was based. | |
| Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for | |
| use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, | |
| or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than | |
| the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. | |
| A. Indirect costs incurred in the current year (Part III, Line A8) | 356,817.70 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 15,635.52 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect | |
| cost rate (5.24%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of | |
| (approved indirect cost rate (5.24%) times Part III, Line B19) or (the highest rate used to | |
| recover costs from any program (0%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 0.00 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which | |
| the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that | |
| the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more | |
| than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward | |
| adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward | |
| adjustment is applied to the current year calculation and the remainder | |
| is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward | |
| adjustment is applied to the current year calculation and the remainder | |
| | not |
| is deferred to one or more future years: | applicable |
| LEA request for Option 1, Option 2, or Option 3 | 4 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if | 1 |
| Option 2 or Option 3 is selected) | 0.00 |
| option 2 of option o is selected | |
| | |

| | | | Approved indirect cost rate: | 5.24% |
|------|----------|---|---|--------------|
| | | | Highest rate used in any program: | 0.00% |
| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---------------------------------------|---|---|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 0.00 | 0.00 |
| 2. State Lottery Revenue | 8560 | 82,513.00 | | 35,020.00 | 117,533.00 |
| 3. Other Local Revenue | 8600-8799 | 2,879.46 | | 5,504.78 | 8,384.24 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 85,392.46 | 0.00 | 40,524.78 | 125,917.24 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | 0.00 | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employ ee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 82,013.00 | | 40,524.78 | 122,537.78 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 500.00 | | | 500.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 82,513.00 | 0.00 | 40,524.78 | 123,037.78 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 2,879.46 | 0.00 | 0.00 | 2,879.46 |

D. COMMENTS:

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

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

San Pasqual Union Elementary Multi-Year Projections Summary Report 2024-25 Adopted Budget

| | DESCRIPTION | OBJECT CODE | <u> </u> | FY 2024-25 | | | FY 2025-26 irst Projected Year | | 600 | FY 2026-27 | |
|-------|---|------------------|-------------------------------|------------------------------|-------------------------|-----------------------------|-----------------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
| | | OBJECT CODE | | urrent (Base Year) | | | | | | ond Projected Yea | |
| Α | Beginning Balance as of July 1 | | Unrestricted \$1,980,042 | Restricted \$844,631 | Combined \$2,824,673 | Unrestricted \$1,423,092 | Restricted \$797,359 | Combined \$2,220,452 | Unrestricted \$871,054 | Restricted \$701,143 | Combined \$1,572,197 |
| | | | \$1,960,042 | \$044,031 | \$2,824,873 | \$1,423,092 | \$797,359 | \$2,220,452 | \$671,054 | \$701,143 | \$1,572,197 |
| В | Revenues | | | | | | | | | | |
| 1 | Revenue Limit Sources | 8010-8099 | 5,717,350 | 47,817 | 5,765,167 | 5,884,341 | 47,817 | 5,932,158 | 6,068,750 | 47,817 | 6,116,567 |
| 2 | | 8100-8299 | 0 | 218,710 | 218,710 | 0 | 218,710 | 218,710 | 0 | 218,710 | 218,710 |
| 3 | Other State Revenues | 8300-8599 | 180,073 | 594,562 | 774,635 | 180,073 | 594,562 | 774,635 | 180,073 | 594,562 | 774,635 |
| 4 | Other Local Revenues | 8600-8799 | 57,500 | 463,680 | 521,180 | 57,500 | 463,680 | 521,180 | 57,500 | 463,680 | 521,180 |
| | Total Revenues | | 5,954,923 | 1,324,769 | 7,279,692 | 6,121,914 | 1,324,769 | 7,446,683 | 6,306,323 | 1,324,769 | 7,631,092 |
| Begin | ning Balance & Revenue (A+B5) | | \$7,934,965 | \$2,169,401 | \$10,104,365 | \$7,545,006 | \$2,122,128 | \$9,667,135 | \$7,177,377 | \$2,025,912 | \$9,203,289 |
| С | Expenditures | | | | | | | | | | |
| 1 | Certificated Salaries | 1000-1999 | 2,986,791 | 591,376 | 3,578,167 | 3,075,372 | 609,365 | 3,684,737 | 3,166,611 | 627,912 | 3,794,523 |
| 2 | Classified Salaries | 2000-2999 | 894,147 | 463,720 | 1,357,867 | 912,984 | 471,318 | 1,384,302 | 932,348 | 479,040 | 1,411,388 |
| 3 | Employee Benefits | 3000-3999 | 1,075,717 | 619,768 | 1,695,486 | 1,106,797 | 630,324 | 1,737,120 | 1,137,417 | 640,445 | 1,777,863 |
| 4 | Books & Supplies | 4000-4999 | 186,794 | 138,049 | 324,843 | 192,136 | 141,997 | 334,133 | 197,650 | 146,073 | 343,723 |
| 5 | Services, Other Operating Exp | 5000-5999 | 617,982 | 297,559 | 915,541 | 636,223 | 306,069 | 942,292 | 655,050 | 314,853 | 969,904 |
| 6 | Capital Outlay | 6000-6999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Other Outgo - exclude Direct Sup. | 7100-7299 | 0 | 12,010 | 12,010 | 0 | 12,353 | 12,353 | 0 | 12,708 | 12,708 |
| 8 | Debt Service | 7400-7499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Direct Support/Indirect Costs | 7300-7399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | CSR Reduction (for info only) | 1000-7999 | - | - | - | - | - | - | 0 | 0 | |
| | Projected Budget Reduction | 1000 / 000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Expenditures: | | \$5,761,431 | \$2,122,482 | \$7,883,914 | \$5,923,511 | \$2,171,427 | \$8,094,938 | \$6,089,077 | \$2,221,031 | \$8,310,109 |
| D | Interfund Xfers/Other Sources | | <i>\</i> \\\\\\\\\\\\\ | <i><i><i><i></i></i></i></i> | \$7,000,011 | \$0,020,022 | +=,=; =, :=; | \$0,00 .,000 | ¢0,000,077 | +_,, | \$0,010,100 |
| 1 | Transfers In | 8910-8929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Transfers Out | 7610-7629 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Sources | 8930-8979 | 0 | - | Ů | - | | Ű | - | | - |
| 4 | Uses | 7630-7699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Contributions | 8980-8999 | (750,441) | 750,441 | 0 | (750,441) | 750,441 | 0 | (750,441) | 750,441 | 0 |
| | Net Increase (Decrease) In Fund Balance | | (\$556,949) | (\$47,272) | (\$604,221) | (\$552,038) | (\$96,217) | (\$648,255) | (\$533,195) | (\$145,821) | (\$679,016) |
| | Ending Balance | | \$1,423,092 | \$797,359 | \$2,220,452 | \$871,054 | \$701,143 | \$1,572,197 | \$337,859 | \$555,321 | \$893,180 |
| | Revolving Cash | 9711 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Other Reserves | 97xx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Restricted | 9740 | 0 | 797,359 | 797,359 | 0 | 701,143 | 701,143 | 0 | 555,321 | 555,321 |
| 4 | Stabilization Arrangements | 9750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Other Commitments | 9760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Assigned - Other Assignments | 9780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Reserve for Economic Uncertainties | 9789 | 315,357 | 0 | 315,357 | 323,798 | 0 | 323,798 | 332,404 | 0 | 332,404 |
| 8 | Unassigned/unappropriated Amount | 9790 | 1,107,736 | 0 | 1,107,736 | 547,257 | 0 | 547,257 | 5,455 | 0 | 5,455 |
| G | Components of Ending Fur | nd Balance Total | \$1,423,092 | \$797,359 | \$2,220,452 | \$871,054 | \$701,143 | \$1,572,197 | \$337,859 | \$555,321 | \$893,180 |
| | | | | | | | | | | | |
| | | | | | 4% Calcu | | 50,000 (greater of | | | | |
| | Reserve Percentage Level for this district: | | 4.00% | | | Total Reserves | 4% Calculated | Difference* | | | |
| | FY 2024-25 ADA Input Sheet (District): | | 505.53 | | FY 2024-25 Bud | \$315,357 | \$315,357 | \$0 | | | |
| | | | | | FY 2025-26 Proj | \$323,798 | \$323,798 | \$0 | | | |
| | | | | | FY 2026-27 Proj | \$332,404 | \$332,404 | \$0 | | | |
| | FY 2025-26 Unappropriated Amount is: | | Positive | | | | | | | | |
| | FY 2026-27 Unappropriated Amount is: | | Positive | | | | | | | | |
| | | | | | | | | | | | |

Budget, July 1 General Fund Multiyear Projections 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 | 5,717,350.00 | 2.92% | 5,884,341.00 | 3.13% | 6,068,750.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 180,073.13 | 0.00% | 180,073.00 | 0.00% | 180,073.00 |
| 4. Other Local Revenues | 8600-8799 | 57,500.00 | 0.00% | 57,500.00 | 0.00% | 57,500.00 |
| 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 | (750,441.00) | -100.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 5,204,482.13 | 17.63% | 6,121,914.00 | 3.01% | 6,306,323.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,986,791.20 | | 3,075,372.00 |
| b. Step & Column Adjustment | | | | 88,580.80 | | 91,238.69 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,986,791.20 | 2.97% | 3,075,372.00 | 2.97% | 3,166,610.69 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 894,147.03 | | 912,984.00 |
| b. Step & Column Adjustment | | | | 18,836.97 | | 19,364.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 894,147.03 | 2.11% | 912,984.00 | 2.12% | 932,348.00 |
| 3. Employ ee Benefits | 3000-3999 | 1,075,717.32 | 2.89% | 1,106,797.00 | 2.77% | 1,137,417.00 |
| 4. Books and Supplies | 4000-4999 | 186,793.81 | 2.86% | 192,136.00 | 2.87% | 197,650.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 617,982.00 | 2.95% | 636,233.00 | 2.96% | 655,050.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 5,761,431.36 | 2.81% | 5,923,522.00 | 2.79% | 6,089,075.69 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (556,949.23) | | 198,392.00 | | 217,247.31 |

California Dept of Education

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| San Pasqual Union Elementary San Diego County | | Genera | Projections | F8 | 37 68353 000000 Form MYI BABBUP8P(2024-25 | |
|---|-----------------|---------------------------------------|-------------------------------------|------------------------------|---|---------------------------|
| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,870,392.61 | | 1,313,443.38 | | 1,511,835.38 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,313,443.38 | | 1,511,835.38 | | 1,729,082.69 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,000.00 | | 1,000.00 | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 400,000.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 323,798.00 | | 332,404.00 |
| 2. Unassigned/Unappropriated | 9790 | 912,443.38 | | 1,187,037.38 | | 1,396,678.69 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,313,443.38 | | 1,511,835.38 | | 1,729,082.69 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 323,798.00 | | 332,404.00 |
| c. Unassigned/Unappropriated | 9790 | 912,443.38 | | 1,187,037.38 | | 1,396,678.69 |
| (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) | | 912,443.38 | | 1,510,835.38 | | 1,729,082.69 |

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.

Budget, July 1 General Fund Multiyear Projections Restricted

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (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 | 47,817.00 | 0.00% | 47,817.00 | 0.00% | 47,817.00 |
| 2. Federal Revenues | 8100-8299 | 218,710.00 | 0.00% | 218,710.00 | 0.00% | 218,710.00 |
| 3. Other State Revenues | 8300-8599 | 594,562.16 | 0.00% | 594,562.00 | 0.00% | 594,562.00 |
| 4. Other Local Revenues | 8600-8799 | 463,680.00 | 0.00% | 463,680.00 | 0.00% | 463,680.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 750,441.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,075,210.16 | -36.16% | 1,324,769.00 | 0.00% | 1,324,769.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 591,375.81 | | 609,365.81 |
| b. Step & Column Adjustment | | | | 17,990.00 | | 18,546.19 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 591,375.81 | 3.04% | 609,365.81 | 3.04% | 627,912.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 463,720.00 | | 471,318.00 |
| b. Step & Column Adjustment | | | | 7,598.00 | | 7,722.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 463,720.00 | 1.64% | 471,318.00 | 1.64% | 479,040.00 |
| 3. Employ ee Benefits | 3000-3999 | 619,768.30 | 1.70% | 630,324.00 | 1.61% | 640,445.00 |
| 4. Books and Supplies | 4000-4999 | 138,049.16 | 2.86% | 141,997.00 | 2.87% | 146,073.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 297,559.00 | 2.86% | 306,069.00 | 2.87% | 314,853.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 12,010.00 | 2.86% | 12,353.00 | 2.87% | 12,708.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 2,122,482.27 | 2.31% | 2,171,426.81 | 2.28% | 2,221,031.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (47,272.11) | | (846,657.81) | | (896,262.00) |

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Budget, July 1 General Fund Multiyear Projections Restricted

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 563,091.35 | | 515,819.24 | | (330,838.57) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 515,819.24 | | (330,838.57) | | (1,227,100.57) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 515,826.24 | | | | |
| 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 | (7.00) | | (330,838.57) | | (1,227,100.57) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 515,819.24 | | (330,838.57) | | (1,227,100.57) |
| 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.

Fully Expended Restricted COVID Funds in subsequent years will require Position Control or retained positions to be supported in Unrestricted.

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (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 | 5,765,167.00 | 2.90% | 5,932,158.00 | 3.11% | 6,116,567.00 |
| 2. Federal Revenues | 8100-8299 | 218,710.00 | 0.00% | 218,710.00 | 0.00% | 218,710.00 |
| 3. Other State Revenues | 8300-8599 | 774,635.29 | 0.00% | 774,635.00 | 0.00% | 774,635.00 |
| 4. Other Local Revenues | 8600-8799 | 521,180.00 | 0.00% | 521,180.00 | 0.00% | 521,180.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 7,279,692.29 | 2.29% | 7,446,683.00 | 2.48% | 7,631,092.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,578,167.01 | | 3,684,737.81 |
| b. Step & Column Adjustment | | | | 106,570.80 | | 109,784.88 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,578,167.01 | 2.98% | 3,684,737.81 | 2.98% | 3,794,522.69 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,357,867.03 | | 1,384,302.00 |
| b. Step & Column Adjustment | | | | 26,434.97 | | 27,086.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,357,867.03 | 1.95% | 1,384,302.00 | 1.96% | 1,411,388.00 |
| 3. Employ ee Benefits | 3000-3999 | 1,695,485.62 | 2.46% | 1,737,121.00 | 2.35% | 1,777,862.00 |
| 4. Books and Supplies | 4000-4999 | 324,842.97 | 2.86% | 334,133.00 | 2.87% | 343,723.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 915,541.00 | 2.92% | 942,302.00 | 2.93% | 969,903.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 12,010.00 | 2.86% | 12,353.00 | 2.87% | 12,708.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 7,883,913.63 | 2.68% | 8,094,948.81 | 2.66% | 8,310,106.69 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (604,221.34) | | (648,265.81) | | (679,014.69) |

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: MYP, Version 7

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,433,483.96 | | 1,829,262.62 | | 1,180,996.81 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,829,262.62 | | 1,180,996.81 | | 501,982.12 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,000.00 | | 1,000.00 | | 0.00 |
| b. Restricted | 9740 | 515,826.24 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 400,000.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 323,798.00 | | 332,404.00 |
| 2. Unassigned/Unappropriated | 9790 | 912,436.38 | | 856,198.81 | | 169,578.12 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,829,262.62 | | 1,180,996.81 | | 501,982.12 |
| E. AVAILABLE RESERVES | | .,, | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic | 9750 | 0.00 | | 0.00 | | 0.00 |
| Uncertainties | 9789 | 0.00 | | 323,798.00 | | 332,404.00 |
| c. Unassigned/Unappropriated | 9790 | 912,443.38 | | 1,187,037.38 | | 1,396,678.69 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (7.00) | | (330,838.57) | | (1,227,100.57) |
| 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) | | 912,436.38 | | 1,179,996.81 | | 501,982.12 |
| 4. Total Av ailable Reserves - by Percent (Line E3 divided by Line F3c) | | 11.57% | | 14.58% | | 6.04% |
| F. RECOMMENDED RESERVES | | | | <u>.</u> | | |
| 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? | Yes | | | | | |

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: MYP, Version 7

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| North County Inland | | | | | | |
| 2. Special education pass- through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 505.53 | | 505.53 | | 505.53 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 7,883,913.63 | | 8,094,948.81 | | 8,310,106.69 |
| 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) | | 7,883,913.63 | | 8,094,948.81 | | 8,310,106.69 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for | | | | | | |
| calculation details) | | 4.00% | | 4.00% | | 4.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 315,356.55 | | 323,797.95 | | 332,404.27 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 87,000.00 | | 87,000.00 | | 87,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 315,356.55 | | 323,797.95 | | 332,404.27 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Budget, July 1 General Fund Special Education Revenue Allocations (Optional)

| Description | | 2023-24 Actual | 2024-25 Budget | % Diff. |
|-------------------|--|----------------|----------------|---------|
| SELPA Nan | ne: North Inland (PB) | | | |
| Date allocat | ion plan approved by SELPA governance: | | | |
| I. TOTAL SE | ELPA REVENUES | | | |
| A. | Base Plus Taxes and Excess ERAF | | | |
| | 1. Base Apportionment | | | 0.00% |
| | 2. Local Special Education Property Taxes | | | 0.00% |
| | 3. Applicable Excess ERAF | | | 0.00% |
| | 4. Total Base Apportionment, Taxes, and Excess ERAF | 0.00 | 0.00 | 0.00% |
| В. | Program Specialist/Regionalized Services Apportionment | | | 0.00% |
| C. | Program Specialist/Regionalized Services for NSS Apportionment | | | 0.00% |
| D. | Low Incidence Apportionment | | | 0.00% |
| E. | Out of Home Care Apportionment | | | 0.00% |
| F. | Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment | | | 0.00% |
| G. | Adjustment for NSS with Declining Enrollment | | | 0.00% |
| Н. | Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G) | 0.00 | 0.00 | 0.00% |
| I. | Federal IDEA Local Assistance Grants - Preschool | | | 0.00% |
| J. | Federal IDEA - Section 619 Preschool | | | 0.00% |
| К. | Other Federal Discretionary Grants | | | 0.00% |
| L. | Other Adjustments | | | 0.00% |
| M. | Total SELPA Revenues (Sum lines H through L) | 0.00 | 0.00 | 0.00% |
| II. ALLOCA | TION TO SELPA MEMBERS | | | |
| | San Diego County Office of Education (PB00) | | | 0.0% |
| | Borrego Springs Unified (PB01) | | | 0.0% |
| | Escondido Union Elementary (PB02) | | | 0.0% |
| | Escondido Union High (PB03) | | | 0.0% |
| | Julian Union Elementary (PB04) | | | 0.0% |
| | Ramona City Unified (PB08) | | | 0.0% |
| | Valley Center-Pauma Unified (PB12) | | | 0.0% |
| | San Pasqual Union Elementary (PB14) | | | 0.0% |
| | Warner Unified (PB15) | | | 0.0% |
| | Julian Union High (PB16) | | | 0.0% |
| | Spencer Valley Elementary (PB17) | | | 0.0% |
| | Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M) | 0.00 | 0.00 | 0.00% |
| Preparer Name: | | | | |
| Title: | | | | |
| Phone: | | | | |
| FILCHE: | | | | |

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

37 68353 0000000 Form SEAS F8BABBUP8P(2024-25)

| Current LEA: | 37-68353-0000000 San Pasqual Union Elementary | | | |
|-------------------------------|---|--|--|--|
| Selected SELPA: | РВ | (Enter a SELPA ID from the list below then save and close) | | |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED | | |
| ID | SELPA-TITLE | (from Form SEA) | | |
| PB | North Inland | | | |
| | | | | |

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

37 68353 0000000 Form SIAA F8BABBUP8P(2024-25)

| | | Direct Costs - Interfund | | Indirect Costs - Interfund | | | Due | Due |
|--|-------------------------|-----------------------------|-------------------------|-------------------------------|---|--|--------------------------------|------------------------------|
| Description | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | From Other Funds 9310 | To Other Funds 9610 |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (19,800.00) | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | | 0.00 | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 5.00 | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |

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File: SIAA, Version 2

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

37 68353 0000000 Form SIAA F8BABBUP8P(2024-25)

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

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

37 68353 0000000 Form SIAA F8BABBUP8P(2024-25)

| | | Costs - rfund | Indirect Inter | t Costs - fund | | | Due | Due |
|--|-------------------------|--------------------------|-------------------------|--------------------------|---|--|--------------------------------|------------------------------|
| Description | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | From Other Funds 9310 | To Other Funds 9610 |
| 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 | | | | | | | | ĺ |
| 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 | 19,800.00 | 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 | | | | | | | 0.00 | 0.00 |
| Expenditure Detail | | | | | | | | |

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

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

| Description | | Costs - fund Transfers Out 5750 | Indirect Inter Transfers In 7350 | Costs - fund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------------|-----------|---|--|---|---|--|---------------------------------------|-------------------------------------|
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 19,800.00 | (19,800.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

37 68353 0000000 Form SIAB F8BABBUP8P(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 | (19,800.00) | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | | | 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 | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

California Dept of Education

SACS Financial Reporting Software - SACS V9.2 File: SIAB, Version 1

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

| 37 68353 0000000 |
|---------------------|
| Form SIAB |
| F8BABBUP8P(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 |
|--|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 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 | | | | | | 5.00 | | |
| 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 | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: SIAB, Version 1

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

| 37 68353 0000000 |
|---------------------|
| Form SIAB |
| F8BABBUP8P(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 |
|---|--|-----------------------|--|-----------------------|--|---|---------------------------------------|-------------------------------------|
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 19,800.00 | 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 | | | 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 | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| | | | | | 0.00 | | | |
| Other Sources/Uses Detail Fund Reconciliation | | | | | 0.00 | | | |
| Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| | 0.00 | 0.00 | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| | | | | | | | | |
| 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 | 19,800.00 | (19,800.00) | 0.00 | 0.00 | 0.00 | 0.00 | | |

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: SIAB, Version 1 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): | 505.53 | |
| District's ADA Standard Percentage Level: | 2.0% | |
| | · | |

1A. Calculating the District's ADA Variances

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

| Fiscal Year | | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|-----------|---|--|--|--------|
| Third Prior Year (2021-22) | | | | | |
| District Regular | | | 540 | | |
| Charter School | | | | | |
| | Total ADA | 0 | 540 | 0.0% | Met |
| Second Prior Year (2022-23) | | | | | |
| District Regular | | | 518 | | |
| Charter School | | | | | |
| | Total ADA | 0 | 518 | 0.0% | Met |
| First Prior Year (2023-24) | | | | | |
| District Regular | | | 506 | | |
| Charter School | | | 0 | | |
| | Total ADA | 0 | 506 | 0.0% | Met |
| Budget Year (2024-25) | | | | | · |
| District Regular | | 506 | | | |
| Charter School | | 0 | | | |
| | Total ADA | 506 | | | |

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:

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): | 505.5 | |
| | | 1 |
| District's Enrollment Standard Percentage Level: | 2.0% | |
| | | |

2A. Calculating the District's Enrollment Variances

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

Enrollment

| Fiscal Year | Budget | CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|----------------|--|--------|
| Third Prior Year (2021-22) | | | | |
| District Regular | | 499 | | |
| Charter School | | | | |
| Total Enrollment | 0 | 499 | 0.0% | Met |
| Second Prior Year (2022-23) | | | | |
| District Regular | | 486 | | |
| Charter School | | | - | |
| Total Enrollment | 0 | 486 | 0.0% | Met |
| First Prior Year (2023-24) | | | | |
| District Regular | | | | |
| Charter School | | | - | |
| Total Enrollment | 0 | 0 | 0.0% | Met |
| Budget Year (2024-25) | | | · | |
| District Regular | | | | |
| Charter School | | | | |
| Total Enrollment | 0 | | | |

2B. Comparison of District Enrollment to the Standard

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

1b.

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)

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

Explanation:

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 | 467 | 499 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 467 | 499 | 93.6% |
| Second Prior Year (2022-23) | | | |
| District Regular | 463 | 486 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 463 | 486 | 95.2% |
| First Prior Year (2023-24) | | | |
| District Regular | 506 | | |
| Charter School | | | |
| Total ADA/Enrollment | 506 | 0 | 0.0% |
| | | Historical Average Ratio: | 62.9% |
| | | | |

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

63.4%

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 | 506 | | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 506 | 0 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | | | | |
| Charter School | | | | |
| Total ADA/Enrollment | 0 | 0 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | | | | |
| Charter School | | | | |
| Total ADA/Enrollment | 0 | 0 | 0.0% | 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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|------------------|---|--------------------------------------|-----------------|---------------------|---------------------|
| Step 1 - Chang | e in Population | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 505.53 | 505.53 | 505.53 | 505.53 |
| b. | Prior Year ADA (Funded) | <u> </u> | 505.53 | 505.53 | 505.53 |
| с. | 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 - Chang | e in Funding Level | | | | |
| a. | Prior Year LCFF Funding | | | | |
| b1. | COLA percentage | | | | |
| b2. | COLA amount (proxy for purposes of this criterio | on) | 0.00 | 0.00 | 0.00 |
| с. | Percent Change Due to Funding Level (Step 2b2 | divided by Step 2a) | 0.00% | 0.00% | 0.00% |
| | | | | | |
| Step 3 - Total C | Change in Population and Funding Level (Step 1d plus | Step 2c) | 0.00% | 0.00% | 0.00% |
| | LCFF Reven | ue 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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------|--------------|---------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 2,003,156.00 | 2,003,229.00 | 2,003,229.00 | 2,003,229.00 |
| 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

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

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

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

| | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-----------------------------|-----------------|---------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 5,757,148.00 | 5,817,350.00 | 5,990,602.00 | 6,175,207.00 |
| District's Project | ted Change in LCFF Revenue: | 1.05% | 2.98% | 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:

District Projecting Attendance Recovery

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) | 3,718,492.23 | 4,371,574.39 | 85.1% | |
| Second Prior Year (2022-23) | 3,956,641.14 | 4,672,091.97 | 84.7% | |
| First Prior Year (2023-24) | 4,494,333.10 | 5,437,360.10 | 82.7% | |
| | | | 84.1% | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| District's Reserve Standard Pe | ercentage (Criterion 10B, Line 4): | 4.0% | 4.0% | 4.0% |
| District's Salaries and Benefits Standard | | | | |
| (historical average | e ratio, plus/minus the greater | | | |
| of 3% or the district's | reserve standard percentage): | 80.1% to 88.1% | 80.1% to 88.1% | 80.1% to 88.1% |

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.

| Budget - Unrestricted | | | | |
|-------------------------------|--|----------------------------------|--|--------|
| | (Resources 0000-1999) | | | |
| | Salaries and Benefits Total Expenditures Ratio | | | |
| | (Form 01, Objects 1000- 3999) | (Form 01, Objects 1000- 7499) | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form MYP, Lines B1-B3) | (Form MYP, Lines B1-B8, B10) | to Total Unrestricted Expenditures | Status |
| Budget Year (2024-25) | 4,956,655.55 | 5,761,431.36 | 86.0% | Met |
| 1st Subsequent Year (2025-26) | 5,095,153.00 | 5,923,522.00 | 86.0% | Met |
| 2nd Subsequent Year (2026-27) | 5,236,375.69 | 6,089,075.69 | 86.0% | 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:

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.

| 2026-27) |
|-------------|
| |
| |
| 0.00% |
| |
| % to 10.00% |
| |
| % 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.

| | | | Percent Change | Change Is Outside |
|--|------------------------------|------------|--------------------|-------------------|
| Object Range / Fiscal Year | | Amount | Over Previous Year | Explanation Range |
| Federal Revenue (Fund 01, Objects 8100-8299) (Fo | orm MYP, Line A2) | | | |
| First Prior Year (2023-24) | | 279,236.79 | | |
| Budget Year (2024-25) | | 218,710.00 | (21.68%) | Yes |
| 1st Subsequent Year (2025-26) | | 218,710.00 | 0.00% | No |
| 2nd Subsequent Year (2026-27) | | 218,710.00 | 0.00% | No |
| | | I | | |
| Explanation: | Fully Expended Covid Revenue | | | |
| (required if Yes) | | | | |
| | | | | |
| Other State Revenue (Fund 01, Objects 8300-8599) |) (Form MYP, Line A3) □ | | | |
| First Prior Year (2023-24) | | 867,888.24 | | |
| Budget Year (2024-25) | | 774,635.29 | (10.74%) | Yes |
| 1st Subsequent Year (2025-26) | | 774,635.00 | 0.00% | No |
| 2nd Subsequent Year (2026-27) | | 774,635.00 | 0.00% | No |
| | | | | |
| Explanation: | Fully Expended Revenue | | | |
| (required if Yes) | | | | |
| | | | | |
| Other Local Revenue (Fund 01, Objects 8600-8799 |) (Form MitP, Line A4) | | | |
| First Prior Year (2023-24) | - | 512,458.44 | | |
| Budget Year (2024-25) | | 521,180.00 | 1.70% | No |
| 1st Subsequent Year (2025-26) | | 521,180.00 | 0.00% | No |
| 2nd Subsequent Year (2026-27) | | 521,180.00 | 0.00% | No |
| | | | | |
| Explanation: | | | | |
| (required if Yes) | | | | |

| Can Beauvel Union Flowenters | 2024-25 Budget, July 1 | | 37 68353 0000000 |
|---|---|------------------------------------|----------------------------------|
| San Pasqual Union Elementary San Diego County | General Fund School District Criteria and Standards Review | | Form 01CS F8BABBUP8P(2024-25) |
| Books and Supplies (Fund 01, Objects 4000-4999) | (Form MVD Line D4) | | |
| First Prior Year (2023-24) | (FOTH MITF, LINE B4) 420,196.32 |] | |
| Budget Year (2024-25) | 324,842.97 | (22.69%) | Yes |
| 1st Subsequent Year (2025-26) | 334,133.00 | 2.86% | No |
| 2nd Subsequent Year (2020-27) | 343,723.00 | 2.87% | No |
| | 545,725.00 | 2.0776 | NO |
| Explanation: | Reduced, no planned curriculum adoption | | |
| (required if Yes) | ······ | | |
| | | | |
| Services and Other Operating Expenditures (Fund | 01, Objects 5000-5999) (Form MYP, Line B5) | 1 | |
| First Prior Year (2023-24) | 1,052,932.46 | | |
| Budget Year (2024-25) | 915,541.00 | (13.05%) | Yes |
| 1st Subsequent Year (2025-26) | 942,302.00 | 2.92% | No |
| 2nd Subsequent Year (2026-27) | 969,903.00 | 2.93% | No |
| | | | i |
| Explanation: | Reduced expenditures from fully expended Covid revenue supp Grant. | orting additional operating expend | litures and CALSHAPE |
| (required if Yes) | | | |
| C. Colouisting the District's Change in Total Operating Bayenues on | d Expanditures (Section 64 Line 2) | | |
| 6C. Calculating the District's Change in Total Operating Revenues an | a Expenditures (Section 6A, Line 2) | | |
| DATA ENTRY: All data are extracted or calculated. | | | |
| | | | |
| | | Percent Change | |
| Object Range / Fiscal Year | Amount | Over Previous Year | Status |
| | | | |
| Total Federal, Other State, and Other Local Reven | ue (Criterion 6B) | 1 | |
| First Prior Year (2023-24) | 1,659,583.47 | | ·i |
| Budget Year (2024-25) | 1,514,525.29 | (8.74%) | Met |
| 1st Subsequent Year (2025-26) | 1,514,525.00 | 0.00% | Met |
| 2nd Subsequent Year (2026-27) | 1,514,525.00 | 0.00% | Met |
| Total Basks and Supplies, and Samiass and Othe | | | |
| Total Books and Supplies, and Services and Othe First Prior Year (2023-24) | 1,473,128.78 |] | |
| Budget Year (2024-25) | 1,473,120.76 | (15.80%) | Not Met |
| 1st Subsequent Year (2025-26) | 1,276,435.00 | 2.91% | Met |
| | | | |
| 2nd Subsequent Year (2026-27) | 1,313,626.00 | 2.91% | Met |
| 6D. Comparison of District Total Operating Revenues and Expenditu | res to the Standard Percentage Pange | | |
| ob. Comparison of District rotal Operating Revenues and Experiation | | | |
| DATA ENTRY: Explanations are linked from Section 6B if the status in Sec | tion 6C is not met; no entry is allowed below. | | |
| | | | |
| 1a. STANDARD MET - Projected total operating revenues | have not changed by more than the standard for the budget and t | wo subsequent fiscal years. | |
| | 1 | | |
| Explanation: | | | |
| Federal Revenue | | | |
| (linked from 6B | | | |
| if NOT met) | | | |
| Explanation: | | | |
| Other State Revenue | | | |
| (linked from 6B | | | |
| if NOT met) | | | |
| | | | |
| Explanation: | | | |
| Other Local Revenue | | | |
| (linked from 6B | | | |
| if NOT met) | | | |

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

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

Reduced, no planned curriculum adoption

Explanation:

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

Explanation:

Services and Other Exps (linked from 6B if NOT met) Reduced expenditures from fully expended Covid revenue supporting additional operating expenditures and CALSHAPE Grant.

7. CRITERION: Facilities Maintenance

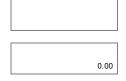
STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance 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 exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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



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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | | | | |
|---|--------------|--------------------|--|--------|
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 7,619,913.63 | 3% Required | Budgeted Contribution ¹ to the Ongoing and Major | |
| | | (Line 2c times 3%) | Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | | | | Met |
| | 7,619,913.63 | 228,597.41 | 258,213.00 | |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

 Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

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 uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year | Second Prior Year | First Prior Year |
|----|---|------------------|-------------------|------------------|
| | | (2021-22) | (2022-23) | (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) | 237,822.00 | 267,619.98 | 0.00 |
| | c. Unassigned/Unappropriated | | | |
| | (Funds 01 and 17, Object 9790) | 675,352.31 | 711,421.61 | 1,470,392.61 |
| | 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. Av ailable Reserves (Lines 1a through 1d) | 913,174.31 | 979,041.59 | 1,470,392.61 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses | | | |
| | (Fund 01, objects 1000-7999) | 6,883,475.82 | 6,940,499.44 | 7,748,407.44 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources | | | |
| | 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses | | | |
| | (Line 2a plus Line 2b) | 6,883,475.82 | 6,940,499.44 | 7,748,407.44 |
| 3. | District's Available Reserve Percentage | | | |
| | (Line 1e divided by Line 2c) | 13.3% | 14.1% | 19.0% |
| | | | | |
| | District's Deficit Spending Standard Percentage Levels | | | |
| | (Line 3 times 1/3): | 4.4% | 4.7% | 6.3% |

'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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| | Net Change in | Total Unrestricted Expenditures | Deficit Spending Level | |
|--|---------------------------|------------------------------------|--|--------|
| | Unrestricted Fund Balance | and Other Financing Uses | (If Net Change in Unrestricted Fund | |
| Fiscal Year | (Form 01, Section E) | (Form 01, Objects 1000- 7999) | Balance is negative, else N/A) | Status |
| Third Prior Year (2021-22) | 252,503.40 | 4,471,574.39 | N/A | Met |
| Second Prior Year (2022-23) | 125,030.28 | 4,922,091.97 | N/A | Met |
| First Prior Year (2023-24) | (109,648.98) | 5,437,360.10 | 2.0% | Met |
| Budget Year (2024-25) (Information only) | (556,949.23) | 5,761,431.36 | | |

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:

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 Lev el 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 |
| | - · | a rate of deficit spending which v inties over a three year period. | ould eliminate recommended |
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 506 |] | |
| District's Fund Balance Standard Percentage Level: | 1.3% |] | |
| 9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages | | | |
| | | | |

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

| | Unrestricted General Fund Beginning Balance ² | | Beginning Fund Balance | |
|--|--|---|------------------------------|--------|
| | (Form 01, Line F1e, Unrestricted Column) | | Variance Level | |
| Fiscal Year | Original Budget Estimated/Unaudited Actuals | | (If overestimated, else N/A) | Status |
| Third Prior Year (2021-22) | 150,400.94 | 1,661,670.91 | N/A | Met |
| Second Prior Year (2022-23) | 1,788,203.00 | 1,855,011.31 | N/A | Met |
| First Prior Year (2023-24) | 1,870,392.61 | 1,980,041.59 | N/A | Met |
| Budget Year (2024-25) (Information only) | 1,870,392.61 | | | |
| | 2 Adjusted besize in a believe i | a stration of the strategiest of the state of the | 1h | 0705) |

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

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

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

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

Explanation:

(required if NOT met)

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

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

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

| | Ending Cash Balance | | | |
|------------------------|----------------------------------|--------|--|--|
| | General Fund | | | |
| Fiscal Year | (Form CASH, Line F, June Column) | Status | | |
| Current Year (2024-25) | 2,232,508.00 | Met | | |
| | | | | |

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

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

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

Explanation:

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.

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

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
| | (2024-25) | (2025-26) | (2026-27) |
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. | 506 | 506 | 506 |
| Subsequent Years, Form MYP, Line F2, if available.) | | | |
| District's Reserve Standard Percentage Level: | 4% | 4% | 4% |

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

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

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted. For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

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

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

North County Inland

| | 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, | 0.00 | | |
| objects 7211-7213 and 7221-7223) | | | |

10B. Calculating the District's Reserve Standard

2.

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 | 1st Subsequent Year | 2nd Subsequent Year |
|----|--|--------------|---------------------|---------------------|
| | | (2024-25) | (2025-26) | (2026-27) |
| 1. | Expenditures and Other Financing Uses | | | |
| | (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 7,883,913.63 | 8,094,948.81 | 8,310,106.69 |
| 2. | Plus: Special Education Pass-through | | | |
| | (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses | | | |
| | (Line B1 plus Line B2) | 7,883,913.63 | 8,094,948.81 | 8,310,106.69 |
| 4. | Reserve Standard Percentage Level | 4% | 4% | 4% |
| 5. | Reserve Standard - by Percent | | | |
| | (Line B3 times Line B4) | 315,356.55 | 323,797.95 | 332,404.27 |
| 6. | Reserve Standard - by Amount | | | |
| | | | | |

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

| San Pasqual Unior San Diego County | • | eral Fund eria and Standards Review | | Form 01CS F8BABBUP8P(2024-25) |
|---------------------------------------|--|--|------------|----------------------------------|
| | (\$87,000 for districts with 0 to 1,000 ADA, else 0) | 87,000.00 | 87,000.00 | 87,000.00 |
| 7. | District's Reserve Standard | | | |
| | (Greater of Line B5 or Line B6) | 315,356.55 | 323,797.95 | 332,404.27 |
| 10C. Calculating | the District's Budgeted Reserve Amount | | | |

2024-25 Budget, July 1

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 Amount | ts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2024-25) | 1st Subsequent Year (2025- 26) | 2nd Subsequent Year (2026-27) |
|----------------|--|-----------------------|-----------------------------------|----------------------------------|
| 1. | General Fund - Stabilization Arrangements | | | |
| | (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties | | | |
| | (Fund 01, Object 9789) (Form MYP, Line E1b) | 0.00 | 323,798.00 | 332,404.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount | | | |
| | (Fund 01, Object 9790) (Form MYP, Line E1c) | 912,443.38 | 1,187,037.38 | 1,396,678.69 |
| 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) | (7.00) | (330,838.57) | (1,227,100.57) |
| 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) | 912,436.38 | 1,179,996.81 | 501,982.12 |
| 9. | District's Budgeted Reserve Percentage (Information only) | | | |
| | (Line 8 divided by Section 10B, Line 3) | 11.57% | 14.58% | 6.04% |
| | District's Reserve Standard | | | |
| | (Section 10B, Line 7): | 315,356.55 | 323,797.95 | 332,404.27 |
| | 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)

37 68353 0000000

| 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 | | | | | |
| 02. | | | | | | |
| 1a. | Does your district have ongoing general fund expenditures in the budget in excess of one percent of | | | | | |
| | the total general fund expenditures that are funded with one-time resources? | No | | | | |
| | | | | | | |
| 1b. | If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the function of the second secon | ollowing fiscal years: | | | | |
| | | | | | | |
| S3. | Use of Ongoing Revenues for One-time Expenditures | | | | | |
| | | | | | | |
| 1a. | Does your district have large non-recurring general fund expenditures that are funded with ongoing | | | | | |
| | general fund rev enues? | 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 / F | Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|-----------------|--|--------------|------------------|-------------------|---------|
| 1a. | Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Ot | oject 8980) | | | |
| First Prior Yea | ar (2023-24) | (583,785.34) | | | |
| Budget Year (| 2024-25) | (750,441.00) | 166,655.66 | 28.5% | Not Met |
| 1st Subseque | nt Year (2025-26) | (789,450.00) | 39,009.00 | 5.2% | Met |
| 2nd Subseque | ent Year (2026-27) | (842,000.00) | 52,550.00 | 6.7% | Met |
| 1b. | Transfers In, General Fund * | | | | |
| First Prior Yea | ar (2023-24) | 0.00 | | | |
| Budget Year (| 2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subseque | nt Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subseque | ent Year (2026-27) | 0.00 | 0.00 | 0.0% | Met |
| 1c. | Transfers Out, General Fund * | | | | |
| First Prior Yea | ar (2023-24) | 0.00 | | | |
| Budget Year (| 2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subseque | nt Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subseque | ent 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 | get? | | | No |
| * Include trans | sfers used to cover operating deficits in either the general fund or any other fund. | | | | |
| S5B. Status of | 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: | | Increased of Special Education contribution, due to reduction in Out of Home Care funding, we expect to stabilize with a predictable | |
|---|-----------------------|--|--|
| | (required if NOT met) | contribution rate in the out years. | |
| 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. | | | |
| | Explanation: | | |
| | (required if NOT met) | | |

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

Yes

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

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

| | # of Years | SACS Fund and Object Cod | SACS Fund and Object Codes Used For: | |
|--------------------------------------|---------------|----------------------------|--------------------------------------|--------------------|
| Type of Commitment | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2024 |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 115,430 |

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

| TOTAL: | | | | 115,430 |
|--------|--|--|--|---------|

| | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------------------------|----------------|---------------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| | Annual Payment | Annual Payment | Annual Pay ment | Annual Payment |
| Type of Commitment (continued) | (P & I) | (P & I) | (P & I) | (P & I) |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | - | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | |
| Has total annual payment increase | ed over prior year (2023-24)? | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes

to increase in total

annual payments)

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?

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.

N/A

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? | | | |
| | | | | |
| | b. Do benefits continue past age 65? | | 1 | |
| | b. Do benenta continue past age oo: | | | |
| | c. Describe any other characteristics of the district's OPEB program including el | gibility criteria and amounts, if any, that | retirees are required to contribute | e toward their own benefits: |
| | | | | |
| | | | | |
| | | | | |
| 3 | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? | | | |
| 5 | | | L | |
| | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o | r | Self-Insurance Fund | Gov ernmental Fund |
| | gov emmental fund | | | |
| | | | | |
| 4. | OPEB Liabilities | | | |
| | a. Total OPEB liability | | | |
| | b. OPEB plan(s) fiduciary net position (if applicable) | | | |
| | c. Total/Net OPEB liability (Line 4a minus Line 4b) | | 0.00 | |
| | d. Is total OPEB liability based on the district's estimate | | | |
| | or an actuarial valuation? | | | |
| | e. If based on an actuarial valuation, indicate the measurement date | | | |
| | of the OPEB valuation | | | |
| | | 5 | | |
| _ | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| 5. | OPEB Contributions | (2024-25) | (2025-26) | (2026-27) |
| | a. OPEB actuarially determined contribution (ADC), if available, per | | | |
| | actuarial valuation or Alternative Measurement | | | |
| | Method | | | |
| | b. OPEB amount contributed (for this purpose, include premiums paid to a self- | | | |

insurance fund) (funds 01-70, objects 3701-3752)

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

d. Number of retirees receiving OPEB benefits

| remiums paid to a self- | | |
|-------------------------|------|--|
| | 0.00 | |
| " amount) | | |
| | | |
| | | |
| | | |
| | | |

4.

2nd Subsequent Year

(2026-27)

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 welf are, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)
- 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:

Budget Year

(2024-25)

- 3. Self-Insurance Liabilities
 - a. Accrued liability for self-insurance programs
 - b. Unfunded liability for self-insurance programs

1st Subsequent Year

(2025-26)

No

| urance Contributions | |
|----------------------|--|
|----------------------|--|

- a. Required contribution (funding) for self-insurance programs
- 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) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
| | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 31.1 | 31.13 | 31.13 | 31.13 |

Certificated (Non-management) Salary and Benefit Negotiations

Are salary and benefit negotiations settled for the budget year?

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.

Yes

Neg

1.

| otiations Settled | | | | | | |
|-------------------|--|--|-------------------|---------------------|--------------------|---------------------|
| 2a. | Per Government Code Section 3547.5(a), date | e of public disclosure board meeting: | | Dec 12, 2023 | | |
| 2b. | Per Government Code Section 3547.5(b), was the agreement certified | | | | | |
| | by the district superintendent and chief busine | ess official? | | Yes | | |
| | | If Yes, date of Superintendent and CI | BO certification: | Dec 12, 2023 | | |
| 3. | Per Government Code Section 3547.5(c), was | a budget revision adopted | · | | | |
| | to meet the costs of the agreement? | | | Yes | | |
| | | If Yes, date of budget revision board | adoption: | Mar 12, 2024 | | |
| 4. | Period covered by the agreement: | Begin Date: | Jul 01, 2023 | End Date: | Jun 30, 2025 | |
| 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 th | e budget and multiyear | | | | |
| | projections (MYPs)? | | Yes | Yes | | Yes |
| | | One Year Agreement | | | | |
| | | Total cost of salary settlement | | | | |
| | | % change in salary schedule from prior year | | | | |
| | | or | | | | |
| | | Multiyear Agreement | | | | |
| | | Total cost of salary settlement | | | | |
| | | % change in salary schedule from prior year (may enter text, such as "Reopener") | | | | |

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

| San Pasqual Ur San Diego Cou | nion Elementary nty School D | 2024-25 Budget, July 1 General Fund istrict Criteria and Standards Review | 37 68353 0000000 Form 01CS F8BABBUP8P(2024-25) | |
|---------------------------------|---|---|--|---------------------|
| Negotiations No | ot Settled | | | |
| 6. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated (N | on-management) Health and Welfare (H&W) Benefits | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are costs of H&W benefit changes included in the budget and MYI | Ps? | | |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| Certificated (N | on-management) Prior Year Settlements | | | <u>.</u> |
| Are any new co | osts from prior year settlements included in the budget? | | | |
| | If Yes, amount of new costs included in the budget and MYPs | | | |
| | If Yes, explain the nature of the new costs: | | | <u>.</u> |
| | | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated (N | on-management) Step and Column Adjustments | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are step & column adjustments included in the budget and MYPs? | | | |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column ov er prior y ear | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated (N | on-management) Attrition (layoffs and retirements) | (2024-25) | (2025-26) | (2026-27) |
| 1. | 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?

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.):

| San Pasqual U San Diego Cou | inion Elementary unty | 2024-25 Budget, J General Fund School District Criteria and S | | | 37 68353 000000 Form 01CS F8BABBUP8P(2024-25) |
|--------------------------------|---|--|--------------------------------|-----------------------------------|---|
| S8B. Cost An | alysis of District's Labor Agreements - Classifie | ed (Non-management) Employees | | | |
| DATA ENTRY: | Enter all applicable data items; there are no extract | tions in this section. | | | |
| | | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Number of cla | ssified(non - management) FTE positions | 18.82 | 18.8 | 18.8 | 2 18.82 |
| Classified (No | on-management) Salary and Benefit Negotiation | s | | | |
| 1. | Are salary and benefit negotiations settled for | the budget year? | | Yes | |
| | | If Yes, and the corresponding public discl | osure documents have been f | iled with the COE, complete ques | tions 2 and 3. |
| | | If Yes, and the corresponding public discl | osure documents have not bee | en filed with the COE, complete q | uestions 2-5. |
| | | If No, identify the unsettled negotiations i | ncluding any prior year unsett | led negotiations and then complet | e questions 6 and 7. |
| | | | | | |
| Negotiations S | ettled | | | | |
| 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 busines | ss 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 ado | ption: | | |
| 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 y ear | | | |
| | | 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 sala | ary commitments: | |
| | Ĭ | | | | |

| San Pasqual Un San Diego Cour | ion Elementary nty School Dis | 2024-25 Budget, July 1 General Fund trict Criteria and Standards Review | | 37 68353 0000000 Form 01CS F8BABBUP8P(2024-25) |
|----------------------------------|---|---|---------------------|--|
| Negotiations No | at Settled | | | |
| 6. | Cost of a one percent increase in salary and statutory benefits | | 7 | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (No | n-management) Health and Welfare (H&W) Benefits | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are costs of H&W benefit changes included in the budget and MYPs' | ? | | |
| 2. | Total cost of H&W benefits | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| Classified (No | n-management) Prior Year Settlements | | | |
| Are any new co | sts 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: | | | |
| | | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (No | n-management) Step and Column Adjustments | (2024-25) | (2025-26) | (2026-27) |
| 1. | Are step & column adjustments included in the budget and MYPs? | | | |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column ov er prior y ear | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (No | n-management) Attrition (layoffs and retirements) | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | 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?

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.):

| San Pasqual U San Diego Cou | nion Elementary Inty | General Fund School District Criteria and S | | | Form 01CS F8BABBUP8P(2024-25) |
|--------------------------------|---|--|------------------------------------|--------------------------------|----------------------------------|
| S8C. Cost Ana | alysis of District's Labor Agreements - Manag | ement/Supervisor/Confidential Employee | PS | | |
| DATA ENTRY: | Enter all applicable data items; there are no extra | ctions in this section. | | | |
| | | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) | (2026-27) |
| Number of man positions | nagement, supervisor, and confidential FTE | 4 | 4 | 4 | 4 |
| Management/S | Supervisor/Confidential | | | | |
| Salary and Be | enefit Negotiations | | | | |
| 1. | Are salary and benefit negotiations settled fo | the budget year? | | Yes | |
| | | If Yes, complete question 2. | | | |
| | | If No, identify the unsettled negotiations i | including any prior year unsettled | negotiations and then complete | questions 3 and 4. |
| | | | | | |
| | | If n/a, skip the remainder of Section S8C. | | | |
| Negotiations Se | ettled | | | | |
| 2. | Salary settlement: | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (2024-25) | (2025-26) | (2026-27) |
| | Is the cost of salary settlement included in th | e budget and multiyear | | | |
| | projections (MYPs)? | | | | |
| | | Total cost of salary settlement | | | |
| | | % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |
| Negotiations N | ot Settled | | | | |
| 3. | Cost of a one percent increase in salary and | statutory benefits | | | |
| | | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (2024-25) | (2025-26) | (2026-27) |
| 4. | Amount included for any tentative salary sch | edule increases | | | |
| Management/S | Supervisor/Confidential | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Health and W | elfare (H&W) Benefits | | (2024-25) | (2025-26) | (2026-27) |
| 1. | Are costs of H&W benefit changes included i | n 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 p | prior year | | | |
| Management/S | Supervisor/Confidential | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Step and Colu | umn Adjustments | | (2024-25) | (2025-26) | (2026-27) |
| | | | | | |
| 1. | Are step & column adjustments included in th | e budget and MYPs? | | | |
| 2. | Cost of step and column adjustments | | | | |
| 3. | Percent change in step & column over prior y | ear | | | |
| Management/S | Supervisor/Confidential | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Other Benefits | s (mileage, bonuses, etc.) | | (2024-25) | (2025-26) | (2026-27) |
| | | dest and MCD-0 | | | |
| 1. | Are costs of other benefits included in the bu | uget and MY PS? | | | |
| 2. | Total cost of other benefits | | | | |
| 3. | Percent change in cost of other benefits over | prior y ear | | | |

2024-25 Budget, July 1

37 68353 0000000

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 gov erning 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.

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

Yes

Jun 25, 2024

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.

| ontonion 2. | | | |
|----------------|--|---|-----|
| A1. | Do cash flow projections show that the district will end | the budget year with a | |
| | negative cash balance in the general fund? | | No |
| A2. | Is the system of personnel position control independent | nt from the payroll system? | |
| | | | No |
| A3. | Is enrollment decreasing in both the prior fiscal year a | nd budget year? (Data from the | |
| | enrollment budget column and actual column of Criteri | on 2A are used to determine Yes or No) | No |
| A4. | Are new charter schools operating in district boundaries | s that impact the district's | |
| | enrollment, either in the prior fiscal year or budget yea | ar? | No |
| A5. | Has the district entered into a bargaining agreement w | here any of the budget | |
| | or subsequent years of the agreement would result in | salary increases that | No |
| | are expected to exceed the projected state funded cost | st-of-living adjustment? | |
| A6. | Does the district provide uncapped (100% employer page) | aid) health benefits for current or | |
| | retired employ ees? | | No |
| A7. | Is the district's financial system independent of the co | ounty office system? | |
| | | | No |
| A8. | Does the district have any reports that indicate fiscal | distress pursuant to Education | |
| | Code Section 42127.6(a)? (If Yes, provide copies to the | he county office of education) | No |
| A9. | Have there been personnel changes in the superintence | lent or chief business | |
| | official positions within the last 12 months? | | Yes |
| When providing | comments for additional fiscal indicators, please include th | e item number applicable to each comment. | |
| | Comments: | New CBO FY2024 | |
| | (optional) | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

End of School District Budget Criteria and Standards Review

| | 1 PUCK | NOTIT DATE | ACTING STATISTICS AND THE PARTY OF | | Test of the local division of the local divi | | | | | | 8 | JULIN. | 1 | 210 | 1 | | | |
|---------|-------------------|------------------------|--|-----------------------|--|--|--|-----------------------|--------------|---|--|---|--|--------------|---------------------------|----------------------|------------------|---------|
| | 414 | 416/2024 | AP98L 2023-24 | H | 03100 | N. Azzam | La | | | | Dan | Index Businessie su | 4 | 2 | , | | | |
| | | | | | ATOP | AUGUST | SEPTEMBER | OCTOBER | NOVENBER C | DECEMBER | JANUARY FE | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL | t April |
| | | - | SHAT | DEUNNING DALANCE. S | 2,780,040 \$ | \$ 2,673,526 \$ | 2,597,472 \$ | 2,385,070 \$ | 2,027,349 \$ | 1,740,512 5 | 2,556,348 \$ | 2,527,596 \$ | 2,225,724 \$ | 2,256,773 \$ | 2,470,250 \$ | M 622,582,5 | July - June 3001 | |
| | LICH SOURCES | SCE5 | 1.cec | | 000 010 | And Max | THE REAL | | | | | | | | | | | |
| 12 | 8 | | Property Taxes | | 7 275 | 5 C95 14 5 | \$ 140°007 \$ | 201.097 3 | 8 /80'00Z | 2005,0007 5 | 200,097 \$ | 200,007 5 | 203.087 \$ | \$ 100.005 | 203.097 5 | 200,007 \$ | 2,254,429 | ** |
| | 5 6012 | | EPA | | | and the second s | 364,066 \$ | - | | 364 066 5 | · · | 9 700°1¢ | 201, 202 5 | 4 nac.eco | e 170'80'7 | 8 200110 2 200110 | 2,0/6,500 | |
| | S 8047 | | RDA Readual Balance & GRD | ** | 1 | - | | | | • | | | | | | - | | |
| | 8006 | | Charter In Leu Taxes | | | 5 | | | | • | | | | 1 | | | | |
| 1 | + | | Special Education - Prop Tax Transfer | | - | 5 | | 1 | 10.228 \$ | • | • | - | 10.226 \$ | - | | 20,455 \$ | 110,04 | |
| × | A Martiple | | Other Ravenue Sources | ** | | | | | | 99 1 | | - | - | 9 | • | (201.572) \$ | (202,004) | •• |
| | - | - | TUTAL COLO SQUECCS | | 1100 1001 | 5 104-004 2 | 5 233,063 5 | 2 082'162 | 294 564 5 | 1.233.645.5 | 1 942 025 | 255.059 \$ | \$ 250,853 | 2 209 202 | 442,124 \$ | 434.003 1 | 5,630,208 | - |
| | PEDECINE REVIEW | (EVENUE) | A CONTRACTOR OF THE OWNER OWNER OF THE OWNER OF THE OWNER OF THE OWNER OWNER OWNER OF THE OWNER OWNE | 10000 | | | and the second second | - Nill - | | | | | | A Statement | all and a second | | | |
| | + | | Impect Aud | - | | - | - | | - | | ** | 1 . | 8 | • | - | 47 | - | |
| 1 | Ş | | | | - | | - | - | - | - | - | - | • | • | | | 1 | 1000 |
| 23 0 | 5/A 8285 | B010 roll-up | | | | | | - | * | - | - | - | 19 | • | - | | 1 | |
| | ł | 2010 SULL | The I - Fed Cath Mgmt System | | | | | - | - | 10,004 \$ | - | | 10,004 \$ | | | 10,004 | 40,017 | |
| Ľ | 8290 S | COCAM IOCA | 4201 84203 Title III - Feel Cash Monte Sectors | | | | a 90.77 2 1 | | | 2.222 | | | 2.223 5 | | | | 6,001 | |
| Ľ | 1 | | Other Federal | | | | | 2 Martic | | 1,040 a | | A 1000 K | 4 979.1 | • • | | 1.0205 | 6,505 | |
| 2.8 4 | 40 | Municip | Other Federal (One-Time Funding) | | | | | | | 8 JOOL 8 | n - | | 4 (2)/11 | | - | * HOL.H | 145'89 | |
| | | | One-Time Funding ESSER # (Obligate by 9/30/2024) | ale by 9/30/2024) 5 | 4 - | the Car | | | | | | | • • | • • | | • • | | |
| 17 | | 4-04 | | attender 1 | | - 1 | | | 1 | - | | | | | - | | | |
| | 6106 | 44285 | TOTAL REDEMAL REVENUE | 1 | 100 | and the second | 1 11.975 5 | - | 11 | 23,460 5 | | 0.022 1 | 2 325 BZ | | | 58,207 1 | MAGTL | |
| and the | OTHER STAT | OTHER STATE NEVENIE | Street of the second | | | | and a second sec | | | | | | | | | | | |
| | 5 8311-8319 | 8311-8319 650046510 | PAGE TO LECTRONIC METAL & | | | | | | | | | | 9 | | | | ľ | |
| | M 6311-6319 | | PA Recomputations CY & PY | - | • | | • | | 1 | - | - | - | | | | | | |
| 1 | S 8550 | | Mendate Block | * | | ** | •• | • | 15,268 \$ | | - | | | - | | | 15,268 | |
| 10 40 | s stan | 7800 | Lottery PA Evented I assure Deventure Devent (76.84.25) | a Brown (TVALA) | | 0.464 | | | 1 | | | | | 25,638 \$ | | 1001 | 76,914 | |
| İ. | - | 6648 | PA Mental Medith-Related Services | t | 1 563 | 1 503 5 | | 3 040 | 8 078'01 | e 114-01 | - 114 G | | e 0/e/01 | 10,4// 3 | 16.4/7 3 | 16,477 \$ | 5/0/191 | |
| Ľ | ŀ | 6647 | PA SpEd Early Intervention Previction Grant | Ī | | 1,204 | 2.167 | | | 2 167 4 | > 791.C | | 6 890.2 | 6 WW0'7 | * 691 C | 2 4M2.2 | 31,632 | |
| | | 6770 | PA Arts and Muesc in Schools (AMS) + (Prop 28) | | 2,739 | 2738 | 4,831 | 4,931 5 | 4, 901 8 | 4.831 5 | 4 831 5 | 4.831 \$ | 4 831 5 | 4 903 5 | 4 001 5 | 4 201 | ant an | |
| 3.9 S | S 6580 | 7366 | PA LCFF Equity Multiplier | 14 | - | | | - | - | - | | | | | | - | | |
| | 0 6590 | 2080 | STRS On-Behalf - Revenue | 19 | * | | | | | | | | | | | 268.992 \$ | 208.992 | |
| 1 | -1 | | Other State | 14 | 87 \$ | | 6,635 \$ | 2,352 \$ | - | 15,694 5 | 9,287 \$ | 235 \$ | 4.670 \$ | 4,843 \$ | 23.632 \$ | (2,443) \$ | 67,392 | |
| 3.13 | M 65204660 | Municipal A | Other State (One-Time Funding) | | | | - | | | | | States 1 | | | | - | • | |
| 1 | 1000 | 1451-0 | TOTAL OTHER STATE REVENUE | | 14,766 5 | 14.679 5 | 1 35.055 1 | 28,775 5 | 41,451 5 | 42,117 5 | \$1,349 \$ | 26,659 5 | 31.203 \$ | 55,984 \$ | 50,255 5 | 315.510 \$ | 722,155 | |
| | | B | | and the second second | 3 | | Sec. 1 | 100 | 0 | The second second second second second second second second second second second second second second second se | | | | | | NI TURN | | |
| 1 | - | SPED | PA Special Education - Pass Through | * | 19.464 5 | 19.464 5 | 26 005 5 | 35.005 \$ | 36,035 | 36,035 \$ | 36,035 \$ | 35,035 \$ | 35,035 \$ | 36,035 \$ | 35.035 \$ | 35,036 \$ | 349,278 | |
| 42 A | A Multiple | | Other Local | * | | 3,285 | | | 1.873 \$ | 7,898 \$ | 9.256 \$ | 14,065 5 | 16,304 \$ | 0.565 \$ | 12.009 5 | | 165,367 | 1 |
| | 1600 | 1001-0719 | TOTAL OTHER LOCAL REVENUE | | 40,179 5 | 12,749 | 1 492'8P | 82.833 \$ | 37,006 \$ | 43.023 \$ | 44,250 5 | 49,400 5 | \$1.339-15 | 43,5920 \$ | 47,044 5 | 4.441 3 | 224 665 | |
| | OTHER PRO | OTHER PROPOSED SOURCES | 22 | | and the second se | 100 m | | | | | | and the second se | | | A PROPERTY OF | | | |
| 51 A | A 6900-6968 | | Transfers In & Other Sources | | | 1 | | | | | | 11-11 | | | 5 | | - | |
| | 1005 | 1241 1241 | TOTAL OTHER FIRENOMO SQURCES | | - | 1.1 | | | | 1 | 111 | | 1. | 1910 | 1.000 | 1 | | |
| | 4000 | #000-83948 | TOTAL REVENUE | | \$ C34 92.5 | a contrast | | 345.470 E | 971 200 C | 1 147 666 6 | ane aan • | | | | | | | |
| | | | | | | | A 1010 IN | | nam'n in | • | | | e 7901196/ | ¢ 140'540 | 4 079/800 | * /W7'M28 | BRE'LEO'1 | • |
| | SALARES & DENEMTS | T BENERITS | and the second s | | | and the second | | and the second second | | | 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 100-100 | | 0.000 | Contraction of the second | 5 | | |
| | -1 | - | Certificated | * | | 42.775 | | 300,610 \$ | | 280.111 \$ | 3 04.643 \$ | 300,849 \$ | 330,696 \$ | 306,489 \$ | | 310,677 \$ | 3,179,436 | |
| | + | | Classified | ** | 49.151 | B4,562 | 116,167 | 108.663 \$ | | | | 105,930 5 | 122,550 \$ | 104,242 \$ | | 86,914 \$ | 1,243,216 | ., |
| < F9 | + | | Benefits | | 48,679 | 48,053 \$ | 150.057 \$ | 145,465 \$ | 144.698 5 | 145,230 \$ | 147,267 \$ | 148.041 \$ | 150.225 \$ | 146.739 \$ | | 143,570 \$ | 1,579,754 | ., |
| | M 10005000 | 089/ | STRS On-Behalf - Expense Selete & Press (Contraction) | - | * | | 1 | | - | * | • | - 1 | | • | - | 206,992 \$ | 266,992 | |
| | | | | | | | | | | | | | | | | | | |

Ditho: Financial Services | Freemoid Accounting & Reporting

Fige 1 of 9

District Prograd Services | Fanorial Accounting & Beporting

Page 2 of 9

| | XUMELA | | 「日の言いろきの | | | | | | 1000 | | | | | SCONTRACTOR | States and | CORO DERICE |
|--|--------------------|---|---------------------------|---|--------------|-----------------------|--------------|--------------|--------------|--------------|------------------|---------------------------------------|--------------|--|---|----------------|
| 61 | NP 0111-0100 | Other Cash Equivalents | - | - | • | • | * | 1 B | | - | 8 (M) (M) | | | 4 × × × × × | Alter and | • |
| 82 1 | NP 9200-8299 | Receivables | - | | - | (92.474) \$ | - | - | 02,474 5 | | | | | . 1 | 1 | 1 |
| 03 | NP 8300-8319 | Temporary Loans / Due From | 1 × 1 | | | | - | - | - | - | 1 | 1 | - | - | | |
| 44 | NP 8320-8499 | Other Assets | 1 - 1 | | 10 | - | | - | - | - | - | - | | - | | 1 |
| | 1046-1119 | | 1 | 1 10 | 8 | 192.4741 \$ | 8 | 8 | 34.474 \$ | | 1 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 1 | 2 | A DECEMBER OF | |
| Contraction of the local division of the loc | CLARATTICE STOL | LABILITIES & TACTERSED INFLOODS | Reporting Bal | A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR OF | | and the second second | 1 | | | | | | | | | Tollin Rente |
| | NP 8500-8569 | Payabase | 5 | | \$ | | - | | - | | | | | 5 . | | - |
| 92 | NP 9650-9658 | Unsamed Revenue | 1 1 | - | - | | | - | | | - | | | * | | - |
| | 11204-0855 | | 1 1 1 | 1 () () () () () () () () () (| 1 | 1 | . 5 | | 5 - 3 | 5 ····· | | | 5 | 2] - · · · · · · · · · · · · · · · · · · | - 15 | a martin |
| | | | | | | | | | | | | | | | | |
| | OTHER ACTINITY | ~ | Bepring Bal | | | | | | | | | | | | P N I N I N I N I N I N I N I N I N I N | Ending Balance |
| 101 | NP 8793 | Audit Adjustments | | | - | | - | - | | 10 - | | | | | | |
| 10.2 | NP 9795 | Other Restatements | - | - | • | - | | | - | - | - | - | | - | | |
| 10.3 | 6684 dN | Expense Supense | 5 | - | | | | - | | - | - | | * | | - | |
| 10.4 | 0500 dN | Revenue Suspense | ** | - | | | | | - | | | | + | - | | |
| 105 | NP 5810 | Payroll Susperse | ** | ** | 5 | - | * | | | | | - | | - | | |
| 106 1 | NP Muttple | Treasury Reconcing terms | | | | | | | | | | | | | 1 | 1 |
| | 6694-1116 | 35 TOTAL OTHER ACTINITY | | | 1 | 5 L | | | 1 1 1 1 1 1 | 1 | 1 | 1 | | | | |
| | | | | | | | | | | | | | • | | | |
| | | ENDING BA | ENDING BALANCE SUBTOTAL S | 2,673,526 \$ | 2,597,472 \$ | 2,385,070 \$ | 2,027,349 \$ | 1,769,512 \$ | 2,556,368 \$ | 2,527,598 \$ | 1,223,724 \$ | 2,258,773 \$ | 2.470,290 \$ | 2,252,223 \$ | 2,155,497 \$ | 2,155,497 |
| | TIOTON CARANTERING | CTARTY CONTRACTOR | Bearing Chil | | | | | | | | | | | | | Evene Balance |
| 111 | M 9640 | TRAN / TTF Principal Amounts | * | 5 | | 5 | | - | - | | | - | | - | S 15 | |
| 112 | M 8660 | TRAN / TTF Premum | - | ** | | • | | 1 | | - | | - | | | - | |
| 113 | M 5800 | TRAN / TTF heevance Cost & Internet | 58 | - | | | • | | - | | 1 | * | 4 10 | - | | • |
| 114 | M 913549640 | TRAN / TTF Repeyment | * | 4 | | - | * | - | - | - | - | 1. | - | | | |
| 115 | M 9600-9619 | Temporary Loans / Due To | s - s | - | - | \$ | - | | | - | | - | - | - | - | • |
| 116 | M 9529-9649 | Other Lubbibes (Excluding TRAMs) | 5 . 5 | - | | | | | - | | | . 8 | 1 . | - | | • |
| | | TOTAL BORROWING ACTINITY | 1 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 5 | 1 2 | - 15 | . 15 | | | S. S. Landard S. | 8 | 5 | 5 · · · · · · · · · · · · · · · · · · · | 1 | |
| | | TOTAL BEGINIANG BALANCES (Excluding 9110): Prior Yang Transcriment | | | | - | | | | | | | | | ** | • |
| | | | | - | | | - | | - | | - | | - | | | |

lounnus Serves I. Franceal Accounting & Reparting. • One-Inny Excepting Eto Caron Resources: 2214 anou2 2217 Aroude De a abligated by 9/30/2023. Resources: 2218 anou2 be addigated by 9/30

9110

ENDING CASH BALANCE

\$ 2,677,236 \$ 2,597,472 \$ 2,205,706 \$ 1,769,512 \$ 2,558,366 \$ 2,257,586 \$ 2,225,736 \$ 2,756,773 \$ 2,750,280 \$ 2,255,223 \$ 2,155,687 \$ 2,155,687

| Code Levend: | THE PARTY PARTY IN THE PARTY NAMES | Autora I | AUX | AUGUST | REPTENDER. | OCTOBER | ALAN MARK | Designed. | IA MART | Plannet! | Bugich | NAME. | AND | MMX |
|--|---|-------------------------------|---|--------------------------|----------------------|--------------------|-----------------|-----------------|--------------------|-----------------|--------------------|-----------------|-----------------|--------------|
| D = Dwhict | Projected 23-24 Ending Cash Belance | 1 | manged whatro will add the last to provi year anomy balances by month | link to prior year ander | E bakencies by month | ₽/₽ | | n/a | n/a n | 0/1 | a/a n/a | | n/a | Z,700,040 |
| C = County | 22.23 Ending Cash Balance | 2 | 2,245,487 | 2,316,501 | 2.820.554 | 2,405,653 | 2.440,792 | 3,299.095 | 3.446.277 | 3.218.601 | 3,292,667 | 3.4.36,440 | 3,208,087 | 3,354.445 |
| | 21-22 Ending Geah Balance | 8 | 1,001,643 | 2,530,314 | 3,910,786 | 1.711.030 | 1.623.155 | 2.183.194 | 2.350.4446 | 2,241.850 | 2,100,102 | 2,530.466 | 2,174,541 | 2,304,471 |
| Projection Calculation | 29-21 Ending Cash Balance | | 1,02,020,161 | 1,916,071 | 2,083,532 | 1,900,194 | 1,467,217 | 2.454.076 | 2.450,402 | 2,163,502 | 2,050.814 | 1,966,624 | 2,010,063 | 2,010,002 |
| A = 3 Year Average | 19-20 Emiling Cash Balance | 5 | 1.406.398 | 1.454.500 | 140,075,1 | 1,219,561 | 1,977,917 | 1,645,790 | 1,728,483 | 1,484,384 | 1,572.714 | 1.680,736 | 1.7721.036 | 2.440.136 |
| \$ # Scheckyle | 16-19 Ending Cash Balance | 6 | 1,2566,086 | 1.162.362 | 1.144.007 | 000.004 | 646.121 | 1,246,183 | 1,4.37,463 | 1,107,323 | 1176,277.2 | 1,608,186 | 1,457,529 | 1,500,446 |
| M @ Marwasi Entry | 17-18 Ending Cash Balance | 7 | 1.056.041 | 1.015.080 | 028.360 | 836,964 | 664.104 | 1,186,193 | 1,242,961 | 1,055,860 | 1,006,833 | 1,238,505 | 1,729,040 | 002/NEE_1 |
| O # Office | 18-17 Ending Cash Balance | | 1,088,147 | 1.271.344 | 1.256.004 | 1.064.080 | 808,706 | 1,262,266 | 1,456,654 | 1,243,906 | 2,368,800 | 1,305,455 | 1,280,572 | 472,170,1 |
| MP & No Piglechon | 15-16 Ending Cash Belance | 6 | BAA.605 | 701,344 | 798,499 | 046,620 | 400,016 | 1,025,688 | 1,267,663 | 1,096,300 | 3.140,064 | 1,167,781 | 1,118,756 | 1.122.700 |
| | 14-15 Ending Cash Balance | 10 | ELO DOT | 502,117 | Set.755 | 326.223 | 438,902 | 172.128 | C20,768 | 727,767 | 2,004,706 | 2002 4 10 2002 | #04,733 | 660,970 |
| SSLPA Administration Son Diago United | | | | | | | | | | | | | | 1 |
| Powery Unrited | ENDING CASH IALANCE VERITED WTH COUNTY TREASINY | UNITY THEASUNY | ANY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JADNUARY | FEBRUARY | MARCH | APPLIC | MAY | AUNE |
| | TREASURY ENDIN | TREASURY ENDING CASH BALANCE: | 5 | 8 | | * * | • | | | | 5 | + - | 8 | |
| | CASHFLOW ENDING BALANCE Obj. 9130: 8 | BALANCE Obj. 9130: | \$ 2,673,526.06 \$ | 2,597,471,79 \$ | 2.365.069.51 \$ | \$ 2,027,349,25 \$ | 1.766,512.50 \$ | 2,556,368.10 \$ | \$ 2,627,587.57 \$ | 2,223,724.22 \$ | \$ 2,256,772.92 \$ | 2,470,290.06 \$ | 2,252,222.56 \$ | 2,155,487.21 |
| | | DIFFERENCE: | 4 | | | | | | | | * * * | * . | - | |
| | IN BLANCE/NOT BALANCED (VARIANCE +/01): | ED (variance +/01): | No Onla | No Deta | No Deta | No Data | No Ústa | No Data | No Data | No Oata | No Data | No Date | No Data | No Data |
| | | NOTES | | and the state | Station | | 100 - 100 | | | | | | | |

Other Fernard Server | Francial Accounting & Reporting

4 10 C +004

Adopted Budget 2024-25 Budget Attachment Balances in Excess of Minimum Reserve Requirements

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

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

| Combine | d Assigned and Unassigned/Unappropriated Fund Balances | | |
|---------|---|----------------|------------------------|
| Form | Fund | 2024-25 Budget | Objects 9780/9789/9790 |
| | | | |
| 01 | General Fund/County School Service Fund | \$912,436.38 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$241,329.59 | Form 17 |
| | | | |
| | Total Assigned and Unassigned Ending Fund Balances | \$1,153,765.97 | |
| | District Standard Reserve Level | 3% | Form 01CS Line 10B-4 |
| | Less District Minimum Reserve for Economic Uncertainties | \$315,356.55 | Form 01CS Line 10B-7 |
| | | | |
| | Remaining Balance to Substantiate Need | \$838,409.42 | |

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

| orm | Fund | 2024-25 Budget | Description of Need |
|-----|---|----------------|--|
| 01 | General Fund/County School Service Fund | \$200,000.00 | Cash Flow |
| 01 | General Fund/County School Service Fund | \$200,000.00 | Enrollment Uncertainty |
| 01 | General Fund/County School Service Fund | \$197,079.83 | Facilities Modernization |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$200,000.00 | Special Education IDT & Increased Contribution |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | \$41,329.59 | Unanticipated Maintenance |
| | Insert Lines above as needed | | |
| | | | |
| | Total of Substantiated Needs | \$838,409.42 | |

Remaining Unsubstantiated Balance

\$0.00 Balance should be Zero

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