G = General Ledger Data; S = Supplemental Data

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

			1 0DX1W10IMG(2024-25)
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
А	Av erage Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
СВ	Budget Certification		S
СС	Workers' Compensation Certification		s
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

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

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

01 61119 0000000 Form CB F8BX1WYUMG(2024-25)

ANN	IUAL BUDGET REPOF	RT:		
July	1, 2024 Budget Adopt	ion		
x x	(LCAP) or annual upon the school district pu	res: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to imple date to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque rsuant to Education Code sections 33129, 42127, 52060, 52061, and 52062. s a combined assigned and unassigned ending fund balance above the minimum recommended reserv istrict 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 av ailable for	inspection at:	Public Hearing	
	Place:	2060 Challenger	Place:	Alameda City Hall
	Date:		Date:	06/13/2024
			Time:	6:30 pm
	Adoption Date:	06/25/24		
	Signed:			
		Clerk/Secretary of the Governing Board		
		(Original signature required)		
	·	dditional information on the budget reports: Steve Chonel	Telephone:	510-337-7082
		Fiscal Director	E-mail:	
				_

Criteria and Standards Review Summary

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

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

Does the district have long-term (multiyear) commitments or debt agreements? X Yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) X X X X X X X X X	PLEMENTAL INFORMAT	FION		No	Yes		
Signature Dogoting Expenditures Dogoting Expendi	S1	Contingent Liabilities		x			
S4 Contingent Revenues A congoing general fund revenues? S4 Contingent Revenues A ready projected revenues for the budget or two subsequent faceal years contributed to ready the local government, special legislation, or other definitive and ties, purport large, refer leaves very a contribution by the local government, special legislation, or other definitive and ties, purport takes, referred reserves? S5 Contributions PLEMENTAL INFORMATION (continued) S8 Long-term Commitments Dees the district have long-term (multi) early commitments or debt agreements? - If yes, have aemual payments for the budget or two subsequent faceal years? S7a Postemployment Benefits Other than Presisions Fersisions Fersis	S2	<u> </u>			х		
contingent on reauthorization by the local government, special legislation, or second definitive and Leg. purset lasers, presert servers)? S5 Contributions Have contributions from unrestricted to restricted resources, or transfers to or true the penear fund to cover operating delicts, changed by more than the standard for the budget or two subsequent facal years? No Yer S6 Long-term Commitments Does the district have long-term (multiyear) commitments or debt agreements? I fy se, have annual payments for the budget or two subsequent facal years are recommended by the second of th	S3			х			
From the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? Plemential Information (continued)	S4	Contingent Revenues	contingent on reauthorization by the local government, special legislation, or	х			
Does the district have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior years (2022-24) annual payments for the budget or two subsequent fiscal years increased over prior years (2022-24) annual payments for the budget or two subsequent fiscal years increased over prior years (2022-24) annual payments for the budget or two subsequent fiscal years increased over prior years (2022-24) annual payments for the budget or two subsequent fiscal years increased over prior years (2022-24) annual payments for the budget or two subsequent fiscal years increased over prior years (2022-24) annual payments for the budget year. STA	S5	Contributions	from the general fund to cover operating deficits, changed by more than the	х			
If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	PLEMENTAL INFORMAT	FION (continued)		No	Yes		
S7a Postemployment Benefits Other than Pensons Does the district provide postemploy ment benefits of the than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, are they lifetime benefits? • If yes, are benefits continue beyond age 657 • If yes, are benefits founded by pay-as-you-go? S7b Other Self-insurance Benefits Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or propriaty and liability)? X Destine district provide and provide other self-insurance benefits (e.g., workers' compensation) and provide other self-insurance benefits (e.g., workers' compensation) and provide postering postering postering in both the Local provide postering in both the prior fiscal year and budget year? X Declining Errollment As Declining Errollment As Declining Errollment As Declining Errollment As the district enrollment, either in the prior fiscal year or budget year? X Declining Errollment As the district enrollment, either in the	S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х		
Pensions (OPEB)? - If yes, are they lifetime benefits? - If yes, are benefits continue beyond age 65? - If yes, and benefits continue beyond age 65? - If yes, are benefits funded by pay-as-you-go? S7b Other Self-insurance Benefits Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? X S8 Status of Labor Agreements - Certificated? (Section S8A, Line 1) - Classified? (Section S8A, Line 1) - Management/supervisor/confidential? (Section S8C, Line					х		
If yes, do benefits continue beyond age 65? X	S7a	· •	1		х		
S75 Other Self-insurance Benefits Dees the district provide other self-insurance benefits (e.g., worknes' compensation, employee health and welfare, or property and liability? S8 Status of Labor Agreements			If yes, are they lifetime benefits?	Х			
S7b Other Self-insurance Benefits Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welf are, or property and liability)? S8 Status of Labor Agreements			If yes, do benefits continue beyond age 65?	Х			
S8 Status of Labor Agreements			If yes, are benefits funded by pay-as-you-go?		х		
Agreements - Certificated? (Section S8A, Line 1) - Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1) - Management/supervisor/confidential. (Lace Line Local Confidential. Local Confidential. Local Confi	S7b	Other Self-insurance Benefits	, , ,	х			
- Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1) - India - S9	S8	Status of Labor	Are salary and benefit negotiations still open for:				
- Management/supervisor/confidential? (Section S8C, Line 1) - 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 Adoption date of the LCAP and adopt an LCAP or an update to the LCAP Adoption date of the LCAP and an update to the LCAP Adoption date of the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? No Yes - Adoption Accountability Plan and Annual Update Template? - Adoption and Accountability Plan and Annual Update Template? - 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? - A2 - Independent Position Control - Is personnel position control independent from the payroll system? - A3 - Declining Enrollment - Is enrollment decreasing in both the prior fiscal year and budget year? - 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? - 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? A6 - Uncapped Health Benefits - Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? - A7 - Independent Financial System - Is the district increasing in the superintendent from the county of fice system? - 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) A9 - Change of CBO or Superintendent - Ave there been personnel changes in the superintendent or chief business		Agreements	Certificated? (Section S8A, Line 1)	X			
Local Control and Accountability Plan (LCAP) - Note that the LCAP effective for the budget year? - Adoption date of the LCAP: - 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? - No Yet 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? - A2 - Independent Position Control - Is personnel position control independent from the pay roll system? - A3 - Declining Enrollment - Is enrollment decreasing in both the prior fiscal year and budget year? - A4 - New Charter Schools Impacting - District Enrollment - A7 any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? - A6 - Uncapped Health Benefits - Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? - A7 - Independent Financial System - Is the district have any reports that indicate fiscal distress? If yes, provide copies to the CCE, pursuant to EC 42127.6(a). - A9 - Change of CBO or Superintendent - Have there been personnel changes in the superintendent or chief business			Classified? (Section S8B, Line 1)	х			
to the LCAP effective for the budget year? - Adoption date of the LCAP: - 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? - 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? - 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? - A2 Independent Position Control Is personnel position control independent from the payroll system? - A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? - A4 New Charter Schools Impacting District Enrollment Position Control 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? - 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 where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any of the budget or subsequent fiscal years of the agreement where any for the budget or subsequent fiscal years of the agreement where any for the budget or subsequent fiscal years of the agreement where any for the budget or subsequent fiscal years of the agreement where any for the budget or subsequent fiscal patients. - A6			Management/supervisor/confidential? (Section S8C, Line 1)	n/a			
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? No Yes	S9	•					
implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? 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? A2 Independent Position Control Is personnel position control independent from the payroll system? A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? A4 New Charter Schools Impacting District Enrollment the district's enrollment, either in the prior fiscal year or budget year? 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? No Yes A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? 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).			Adoption date of the LCAP or an update to the LCAP:	06/25	/2024		
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? A2 Independent Position Control Is personnel position control independent from the pay roll system? A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? A4 New Charter Schools Impacting District Enrollment dedistrict's enrollment, either in the prior fiscal year or budget year? 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? A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employ ees? A7 Independent Financial System Is the district's financial system independent from the county office system? 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).	S10	LCAP Expenditures	implement the LCAP or annual update to the LCAP as described in the Local		х		
negative cash balance in the general fund? A2 Independent Position Control Is personnel position control independent from the payroll system? A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? A4 New Charter Schools Impacting District Enrollment the district's enrollment, either in the prior fiscal year or budget year? 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? A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district is financial system independent from the county office system? 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). BA9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	DITIONAL FISCAL INDIC	ATORS		No	Yes		
A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? 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? 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? No Yes DITIONAL FISCAL INDICATORS (continued) A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? 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). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A1	Negative Cash Flow		х			
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? As alary 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? No Yes As Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Ar Independent Financial System Is the district's financial system independent from the county office system? X As 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). Have there been personnel changes in the superintendent or chief business	A2	Independent Position Control	Is personnel position control independent from the payroll system?	х			
District Enrollment the district's enrollment, either in the prior fiscal year or budget year? 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? No Yes A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? 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). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х			
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A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? 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). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A5	Salary Increases Exceed COLA	subsequent fiscal years of the agreement would result in salary increases that	х			
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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). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A6	Uncapped Health Benefits		х			
copies to the COE, pursuant to EC 42127.6(a). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A7	Independent Financial System	Is the district's financial system independent from the county office system?	х			
	A8	Fiscal Distress Reports		х			
	A9	Change of CBO or Superintendent		х			

			_,	cpenditures by Object				TODATW	10WG(2024-2
			20	23-24 Estimated Actual	s		2024-25 Budget		
Description		bject odes	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	0-8099	103,030,902.00	890,473.00	103,921,375.00	104,900,801.00	894,506.00	105,795,307.00	1.8%
2) Federal Revenue	8100	0-8299	0.00	7,188,606.00	7,188,606.00	0.00	4,238,035.00	4,238,035.00	-41.0%
3) Other State Revenue	8300	0-8599	3,556,875.00	13,106,904.00	16,663,779.00	3,204,594.00	12,582,858.00	15,787,452.00	-5.3%
4) Other Local Revenue	8600	0-8799	27,903,089.00	10,079,442.00	37,982,531.00	25,277,535.00	7,077,330.00	32,354,865.00	-14.8%
5) TOTAL, REVENUES			134,490,866.00	31,265,425.00	165,756,291.00	133,382,930.00	24,792,729.00	158,175,659.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries	1000	0-1999	50,193,942.00	15,826,420.00	66,020,362.00	52,880,255.00	16,631,565.00	69,511,820.00	5.3%
2) Classified Salaries	2000	0-2999	14,217,718.00	8,961,209.00	23,178,927.00	15,089,867.00	10,745,339.00	25,835,206.00	11.5%
3) Employ ee Benefits	3000	0-3999	19,932,781.00	13,262,318.00	33,195,099.00	23,245,104.00	15,433,501.00	38,678,605.00	16.5%
4) Books and Supplies	4000	0-4999	1,854,873.00	3,670,435.00	5,525,308.00	3,396,524.00	1,458,223.00	4,854,747.00	-12.1%
5) Services and Other Operating Expenditures	5000	0-5999	10,913,066.00	25,019,977.00	35,933,043.00	10,699,680.00	16,975,776.00	27,675,456.00	-23.0%
6) Capital Outlay	6000	0-6999	95,255.00	828,781.00	924,036.00	160,000.00	0.00	160,000.00	-82.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		0-7299 0-7499	1,445,555.00	0.00	1,445,555.00	1,402,556.00	129,460.00	1,532,016.00	6.0%
8) Other Outgo - Transfers of Indirect Costs	7300	0-7399	(3,482,057.00)	3,014,838.00	(467,219.00)	(4,070,188.00)	3,536,945.00	(533,243.00)	14.1%
9) TOTAL, EXPENDITURES			95,171,133.00	70,583,978.00	165,755,111.00	102,803,798.00	64,910,809.00	167,714,607.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,319,733.00	(39,318,553.00)	1,180.00	30,579,132.00	(40,118,080.00)	(9,538,948.00)	-808,485.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900	0-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600	0-7629	381,803.00	0.00	381,803.00	381,803.00	0.00	381,803.00	0.0%
2) Other Sources/Uses									
a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980	0-8999	(34,126,176.00)	34,126,176.00	0.00	(36,721,241.00)	36,721,241.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,507,979.00)	34,126,176.00	(381,803.00)	(37,103,044.00)	36,721,241.00	(381,803.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,811,754.00	(5,192,377.00)	(380,623.00)	(6,523,912.00)	(3,396,839.00)	(9,920,751.00)	2,506.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9	791	24,433,921.00	21,842,268.00	46,276,189.00	29,245,675.00	16,649,891.00	45,895,566.00	-0.8%
b) Audit Adjustments	9	793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			202	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
c) As of July 1 - Audited (F1a + F1b)			24,433,921.00	21,842,268.00	46,276,189.00	29,245,675.00	16,649,891.00	45,895,566.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,433,921.00	21,842,268.00	46,276,189.00	29,245,675.00	16,649,891.00	45,895,566.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			29,245,675.00	16,649,891.00	45,895,566.00	22,721,763.00	13,253,052.00	35,974,815.00	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,649,892.00	16,649,892.00	0.00	13,253,053.00	13,253,053.00	-20.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,862,122.00	0.00	3,862,122.00	5,862,122.00	0.00	5,862,122.00	51.8%
Set-aside for already negotiated compensation increase for all employ ees	0000	9760	1,943,730.00		1, 943, 730.00			0.00	
LCFF supplemental carry ov er	0000	9760	1,918,392.00		1,918,392.00			0.00	
LCFF Supplemental FY 2023-24	0000	9760			0.00	1,918,392.00		1,918,392.00	
Potential uninsured legal cost	0000	9760			0.00	1,000,000.00		1,000,000.00	
Set-aside for open purchase orders	0000	9760			0.00	1,000,000.00		1,000,000.00	
Set-aside for already negotiated compensation increase for all employees	0000	9760			0.00	1,943,730.00		1,943,730.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	25,333,553.00	(1.00)	25,333,552.00	16,809,641.00	(1.00)	16,809,640.00	-33.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	67,527,692.54	(8,715,956.31)	58,811,736.23				
Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	97,140.24	24,183.72	121,323.96				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
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		Object Codes	203	23-24 Estimated Actuals	5		2024-25 Budget		
Description	Resource 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
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	228,342.98	228,342.98				
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			67,674,832.78	(8,463,429.61)	59,211,403.17				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES			İ						
1) Accounts Payable		9500	13,058,025.13	1,077.92	13,059,103.05				
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	35,180.00	311,950.00	347,130.00				
6) TOTAL, LIABILITIES			13,093,205.13	313,027.92	13,406,233.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			54,581,627.65	(8,776,457.53)	45,805,170.12				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,852,078.00	0.00	42,852,078.00	58,909,582.00	0.00	58,909,582.00	37.5
Education Protection Account State Aid - Curren Year	ıt	8012	15,975,225.00	0.00	15,975,225.00	1,712,728.00	0.00	1,712,728.00	-89.3
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions									
Homeowners' Exemptions		8021	159,069.00	0.00	159,069.00	159,069.00	0.00	159,069.00	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

			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
County & District Taxes									
Secured Roll Taxes		8041	27,129,644.00	0.00	27,129,644.00	27,129,644.00	0.00	27,129,644.00	0.0%
Unsecured Roll Taxes		8042	2,430,238.00	0.00	2,430,238.00	2,430,238.00	0.00	2,430,238.00	0.0%
Prior Years' Taxes		8043	(147,497.00)	0.00	(147,497.00)	(147,497.00)	0.00	(147,497.00)	0.0%
Supplemental Taxes		8044	1,169,119.00	0.00	1,169,119.00	1,169,119.00	0.00	1,169,119.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,479,769.00	0.00	15,479,769.00	15,479,769.00	0.00	15,479,769.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,044,788.00	0.00	5,044,788.00	5,044,788.00	0.00	5,044,788.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			110,092,433.00	0.00	110,092,433.00	111,887,440.00	0.00	111,887,440.00	1.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,561,531.00)	0.00	(6,561,531.00)	(6,486,639.00)	0.00	(6,486,639.00)	-1.1%
Property Taxes Transfers		8097	0.00	890,473.00	890,473.00	0.00	894,506.00	894,506.00	0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			103,030,902.00	890,473.00	103,921,375.00	104,900,801.00	894,506.00	105,795,307.00	1.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,423,664.00	2,423,664.00	0.00	2,475,851.00	2,475,851.00	2.2%
Special Education Discretionary Grants		8182	0.00	227,920.00	227,920.00	0.00	291,279.00	291,279.00	27.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,284,529.00	1,284,529.00		1,044,336.00	1,044,336.00	-18.7%

				penditures by Object					101110(2024-20
		Object source Codes Codes	20	23-24 Estimated Actuals	s				
Description	Resource 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 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		284,306.00	284,306.00		211,810.00	211,810.00	-25.5%
Title III, Immigrant Student Program	4201	8290		44,178.00	44,178.00		41,969.00	41,969.00	-5.0%
Title III, English Learner Program	4203	8290		151,666.00	151,666.00		98,244.00	98,244.00	-35.2%
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		152,430.00	152,430.00		74,546.00	74,546.00	-51.1%
Career and Technical Education	3500-3599	8290		74,153.00	74,153.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	2,545,760.00	2,545,760.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	7,188,606.00	7,188,606.00	0.00	4,238,035.00	4,238,035.00	-41.0%
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	449,799.00	449,799.00	0.00	449,799.00	449,799.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	29,814.00	29,814.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	410,084.00	0.00	410,084.00	427,218.00	0.00	427,218.00	4.2%
Lottery - Unrestricted and Instructional Materials		8560	1,587,010.00	721,596.00	2,308,606.00	1,536,265.00	624,922.00	2,161,187.00	-6.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		782,935.00	782,935.00		743,128.00	743,128.00	-5.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		409,784.00	409,784.00		345,551.00	345,551.00	-15.7%

	_xponditation by object								
			20	23-24 Estimated Actua	s		2024-25 Budget		% Diff Column C & F
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)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,559,781.00	10,712,976.00	12,272,757.00	1,241,111.00	10,419,458.00	11,660,569.00	-5.0%
TOTAL, OTHER STATE REVENUE			3,556,875.00	13,106,904.00	16,663,779.00	3,204,594.00	12,582,858.00	15,787,452.00	-5.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	23,825,902.00	0.00	23,825,902.00	23,831,179.00	0.00	23,831,179.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	t	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	1,762,812.00	0.00	1,762,812.00	1,133,115.00	0.00	1,133,115.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,255,746.00	0.00	1,255,746.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper 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									

				penditures by Object				TODATIV	1 U W G (2024-23
			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
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	821,554.00	2,956,825.00	3,778,379.00	0.00	60,149.00	60,149.00	-98.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	237,075.00	0.00	237,075.00	313,241.00	0.00	313,241.00	32.19
Transfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		7,122,617.00	7,122,617.00		7,017,181.00	7,017,181.00	-1.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,903,089.00	10,079,442.00	37,982,531.00	25,277,535.00	7,077,330.00	32,354,865.00	-14.8%
TOTAL, REVENUES			134,490,866.00	31,265,425.00	165,756,291.00	133,382,930.00	24,792,729.00	158,175,659.00	-4.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,825,729.00	10,278,247.00	52,103,976.00	43,767,164.00	11,417,164.00	55,184,328.00	5.9%
Certificated Pupil Support Salaries		1200	1,624,203.00	2,757,578.00	4,381,781.00	1,986,562.00	2,670,236.00	4,656,798.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,790,507.00	1,525,017.00	7,315,524.00	6,003,672.00	1,286,506.00	7,290,178.00	-0.3%
Other Certificated Salaries		1900	953,503.00	1,265,578.00	2,219,081.00	1,122,857.00	1,257,659.00	2,380,516.00	7.3%
TOTAL, CERTIFICATED SALARIES			50,193,942.00	15,826,420.00	66,020,362.00	52,880,255.00	16,631,565.00	69,511,820.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	258,684.00	4,375,568.00	4,634,252.00	346,182.00	5,928,668.00	6,274,850.00	35.4%
Classified Support Salaries		2200	4,582,337.00	3,279,414.00	7,861,751.00	5,206,146.00	3,613,366.00	8,819,512.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	2,780,698.00	424,163.00	3,204,861.00	2,810,081.00	451,298.00	3,261,379.00	1.89
Clerical, Technical and Office Salaries		2400	5,574,440.00	492,098.00	6,066,538.00	5,652,669.00	495,503.00	6,148,172.00	1.3%
Other Classified Salaries		2900	1,021,559.00	389,966.00	1,411,525.00	1,074,789.00	256,504.00	1,331,293.00	-5.7%
TOTAL, CLASSIFIED SALARIES			14,217,718.00	8,961,209.00	23,178,927.00	15,089,867.00	10,745,339.00	25,835,206.00	11.5%

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

			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
EMPLOYEE BENEFITS									
STRS		3101-3102	8,951,554.00	7,712,801.00	16,664,355.00	9,622,652.00	8,187,594.00	17,810,246.00	6.9%
PERS		3201-3202	3,918,962.00	2,634,444.00	6,553,406.00	4,303,896.00	3,198,568.00	7,502,464.00	14.5%
OASDI/Medicare/Alternative		3301-3302	1,869,670.00	971,004.00	2,840,674.00	1,903,241.00	1,099,647.00	3,002,888.00	5.7%
Health and Welfare Benefits		3401-3402	2,150,548.00	785,704.00	2,936,252.00	4,289,622.00	1,678,186.00	5,967,808.00	103.2%
Unemploy ment Insurance		3501-3502	40,096.00	20,040.00	60,136.00	33,177.00	13,372.00	46,549.00	-22.6%
Workers' Compensation		3601-3602	2,020,164.00	768,461.00	2,788,625.00	2,060,003.00	838,219.00	2,898,222.00	3.9%
OPEB, Allocated		3701-3702	981,787.00	369,864.00	1,351,651.00	1,032,513.00	417,915.00	1,450,428.00	7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,932,781.00	13,262,318.00	33,195,099.00	23,245,104.00	15,433,501.00	38,678,605.00	16.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	672,201.00	696,219.00	1,368,420.00	547,574.00	459,922.00	1,007,496.00	-26.4%
Books and Other Reference Materials		4200	31,666.00	111,388.00	143,054.00	18,795.00	66,680.00	85,475.00	-40.2%
Materials and Supplies		4300	542,484.00	1,990,225.00	2,532,709.00	1,875,155.00	848,391.00	2,723,546.00	7.5%
Noncapitalized Equipment		4400	608,522.00	872,603.00	1,481,125.00	955,000.00	83,230.00	1,038,230.00	-29.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,854,873.00	3,670,435.00	5,525,308.00	3,396,524.00	1,458,223.00	4,854,747.00	-12.1%
SERVICES AND OTHER OPERATING EXPENDITI	URES								
Subagreements for Services		5100	0.00	12,312,857.00	12,312,857.00	0.00	9,321,843.00	9,321,843.00	-24.3%
Travel and Conferences		5200	92,175.00	281,409.00	373,584.00	137,500.00	107,500.00	245,000.00	-34.4%
Dues and Memberships		5300	21,205.00	9,899.00	31,104.00	22,455.00	3,000.00	25,455.00	-18.2%
Insurance		5400 - 5450	1,604,815.00	0.00	1,604,815.00	1,715,000.00	0.00	1,715,000.00	6.9%
Operations and Housekeeping Services		5500	3,585,576.00	0.00	3,585,576.00	3,540,500.00	0.00	3,540,500.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,834.00	1,182,813.50	1,512,647.50	350,313.00	790,000.00	1,140,313.00	-24.6%
Transfers of Direct Costs		5710	(14,171.00)	14,171.00	0.00	(13,500.00)	13,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,150.00)	0.00	(8,150.00)	(4,850.00)	0.00	(4,850.00)	-40.5%
Professional/Consulting Services and Operating Expenditures		5800	4,646,850.00	11,218,827.50	15,865,677.50	4,337,012.00	6,739,933.00	11,076,945.00	-30.2%
Communications		5900	654,932.00	0.00	654,932.00	615,250.00	0.00	615,250.00	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,913,066.00	25,019,977.00	35,933,043.00	10,699,680.00	16,975,776.00	27,675,456.00	-23.0%
CAPITAL OUTLAY									
Land		6100	0.00	50,000.00	50,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	98,392.00	98,392.00	0.00	0.00	0.00	-100.0%

			•	remarkanes by Object					101110(2024-2
			202	3-24 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
Buildings and Improvements of Buildings		6200	25,979.00	399,747.00	425,726.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	69,276.00	280,642.00	349,918.00	160,000.00	0.00	160,000.00	-54.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,255.00	828,781.00	924,036.00	160,000.00	0.00	160,000.00	-82.7%
OTHER OUTGO (excluding Transfers of Indirect	t Costs)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
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	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	129,460.00	129,460.00	Ne
All Other Transfers Out to All Others		7299	1,445,555.00	0.00	1,445,555.00	1,402,556.00	0.00	1,402,556.00	-3.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0

				penditures by Object				TODATIV	
			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
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,445,555.00	0.00	1,445,555.00	1,402,556.00	129,460.00	1,532,016.00	6.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COST	·s								
Transfers of Indirect Costs		7310	(3,014,838.00)	3,014,838.00	0.00	(3,536,945.00)	3,536,945.00	0.00	0.09
Transfers of Indirect Costs - Interfund		7350	(467,219.00)	0.00	(467,219.00)	(533,243.00)	0.00	(533,243.00)	14.19
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,482,057.00)	3,014,838.00	(467,219.00)	(4,070,188.00)	3,536,945.00	(533,243.00)	14.19
TOTAL, EXPENDITURES			95,171,133.00	70,583,978.00	165,755,111.00	102,803,798.00	64,910,809.00	167,714,607.00	1.29
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	134,774.00	0.00	134,774.00	134,774.00	0.00	134,774.00	0.0%
To: Special Reserve Fund		7612	6,843.00	0.00	6,843.00	6,843.00	0.00	6,843.00	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	144,629.00	0.00	144,629.00	144,629.00	0.00	144,629.00	0.09
Other Authorized Interfund Transfers Out		7619	95,557.00	0.00	95,557.00	95,557.00	0.00	95,557.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			381,803.00	0.00	381,803.00	381,803.00	0.00	381,803.00	0.09
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09

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)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	(34,126,176.00)	34,126,176.00	0.00	(36,721,241.00)	36,721,241.00	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			(34,126,176.00)	34,126,176.00	0.00	(36,721,241.00)	36,721,241.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(34,507,979.00)	34,126,176.00	(381,803.00)	(37,103,044.00)	36,721,241.00	(381,803.00)	0.0%

			20	23-24 Estimated Actuals	s		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	103,030,902.00	890,473.00	103,921,375.00	104,900,801.00	894,506.00	105,795,307.00	1.8%
2) Federal Revenue		8100-8299	0.00	7,188,606.00	7,188,606.00	0.00	4,238,035.00	4,238,035.00	-41.0%
3) Other State Revenue		8300-8599	3,556,875.00	13,106,904.00	16,663,779.00	3,204,594.00	12,582,858.00	15,787,452.00	-5.3%
4) Other Local Revenue		8600-8799	27,903,089.00	10,079,442.00	37,982,531.00	25,277,535.00	7,077,330.00	32,354,865.00	-14.8%
5) TOTAL, REVENUES			134,490,866.00	31,265,425.00	165,756,291.00	133,382,930.00	24,792,729.00	158,175,659.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		54,702,839.00	43,696,213.00	98,399,052.00	60,166,131.00	40,750,987.00	100,917,118.00	2.6%
2) Instruction - Related Services	2000-2999		13,875,742.00	5,453,554.00	19,329,296.00	15,156,450.00	4,775,643.00	19,932,093.00	3.1%
3) Pupil Services	3000-3999		4,604,781.00	9,429,497.00	14,034,278.00	5,681,021.00	9,435,054.00	15,116,075.00	7.7%
4) Ancillary Services	4000-4999		973,960.00	1,414,914.00	2,388,874.00	1,023,319.00	761,592.00	1,784,911.00	-25.3%
5) Community Services	5000-5999		46,654.00	26,100.00	72,754.00	53,682.00	8,954.00	62,636.00	-13.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,353,029.00	3,614,307.00	11,967,336.00	7,081,625.00	3,725,487.00	10,807,112.00	-9.7%
8) Plant Services	8000-8999		11,168,573.00	6,949,393.00	18,117,966.00	12,239,014.00	5,323,632.00	17,562,646.00	-3.1%
9) Other Outgo	9000-9999	Except 7600- 7699	1,445,555.00	0.00	1,445,555.00	1,402,556.00	129,460.00	1,532,016.00	6.0%
10) TOTAL, EXPENDITURES			95,171,133.00	70,583,978.00	165,755,111.00	102,803,798.00	64,910,809.00	167,714,607.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,319,733.00	(39,318,553.00)	1,180.00	30,579,132.00	(40,118,080.00)	(9,538,948.00)	-808,485.4%
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	381,803.00	0.00	381,803.00	381,803.00	0.00	381,803.00	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	(34,126,176.00)	34,126,176.00	0.00	(36,721,241.00)	36,721,241.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,507,979.00)	34,126,176.00	(381,803.00)	(37,103,044.00)	36,721,241.00	(381,803.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,811,754.00	(5,192,377.00)	(380,623.00)	(6,523,912.00)	(3,396,839.00)	(9,920,751.00)	2,506.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,433,921.00	21,842,268.00	46,276,189.00	29,245,675.00	16,649,891.00	45,895,566.00	-0.8%

			20	23-24 Estimated Actua	ls		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
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)			24,433,921.00	21,842,268.00	46,276,189.00	29,245,675.00	16,649,891.00	45,895,566.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,433,921.00	21,842,268.00	46,276,189.00	29,245,675.00	16,649,891.00	45,895,566.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			29,245,675.00	16,649,891.00	45,895,566.00	22,721,763.00	13,253,052.00	35,974,815.00	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,649,892.00	16,649,892.00	0.00	13,253,053.00	13,253,053.00	-20.4%
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	3,862,122.00	0.00	3,862,122.00	5,862,122.00	0.00	5,862,122.00	51.8%
Set-aside for already negotiated compensation increase for all employees	0000	9760	1,943,730.00		1,943,730.00			0.00	
LCFF supplemental carry ov er	0000	9760	1,918,392.00		1,918,392.00			0.00	
LCFF Supplemental FY 2023-24	0000	9760			0.00	1,918,392.00		1,918,392.00	
Potential uninsured legal cost	0000	9760			0.00	1,000,000.00		1,000,000.00	
Set-aside for open purchase orders	0000	9760			0.00	1,000,000.00		1,000,000.00	
Set-aside for already negotiated compensation increase for all employees	0000	9760			0.00	1,943,730.00		1,943,730.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	25,333,553.00	(1.00)	25,333,552.00	16,809,641.00	(1.00)	16,809,640.00	-33.6%

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	368,901.00	368,901.00
6266	Educator Effectiv eness, FY 2021-22	1,005,619.00	341,321.00
6300	Lottery: Instructional Materials	828,965.00	828,965.00
6318	Antibias Education Grant	84,700.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,331,259.00	5,331,259.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	951,624.00	951,624.00
7085	Learning Communities for School Success Program	100,077.00	100,077.00
7338	College Readiness Block Grant	29,927.00	29,927.00
7388	SB 117 COVID-19 LEA Response Funds	156,836.00	156,836.00
7412	A-G Access/Success Grant	155,131.00	39,363.00
7413	A-G Learning Loss Mitigation Grant	19,870.00	9,870.00
7435	Learning Recovery Emergency Block Grant	3,980,211.00	2,595,290.00
7810	Other Restricted State	48,564.00	21,499.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	994,114.00	994,114.00
9010	Other Restricted Local	2,594,094.00	1,484,007.00
Total, Restricted Balance		16,649,892.00	13,253,053.00

			T		
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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		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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,703.00	276,703.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,703.00	276,703.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,703.00	276,703.00	0.0%
2) Ending Balance, June 30 (E + F1e)			276,703.00	276,703.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	276,703.00	276,703.00	0.0%
c) Committed			270,700.00	270,700.00	3.370
Stabilization Arrangements		9750	0.00	0.00	0.0%
, ,		0.00	0.00	0.00	0.070

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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		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	276,700.23		
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			276,700.23		
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)			276,700.23		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
			0.00	0.00	

TOTAL, REVENUES	scription	Resource Codes	Object Codes			Percent Difference
Certificated Salaries	Il Other Local Revenue		8699	0.00	0.00	0.0%
Certificated Teachers' Salaries	ΓAL, REVENUES			0.00	0.00	0.0%
Certificated Pupil Support Salaries	RTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries 1900 0.00	tificated Teachers' Salaries		1100	0.00	0.00	0.0%
Other Certificated Salaries 1900 0.00 0.00 TOTAL CERTIFICATED SALARIES 0.00 0.00 0.00 CLASSIFIED SALARIES 2100 0.00 0.00 Classified Support Salaries 2200 0.00 0.00 Classified Support Salaries 2300 0.00 0.00 Clerical, Technical and Office Salaries 2800 0.00 0.00 Cherical, Technical and Office Salaries 2800 0.00 0.00 CHERCATCHIST 800 0.00 0.00 EMPLOYEE BENEFITS 301-302 0.00 0.00 OASDI/Medicare/Alternative 301-302 0.00 0.00 OPEB, Allocated <td>tificated Pupil Support Salaries</td> <td></td> <td>1200</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	tificated Pupil Support Salaries		1200	0.00	0.00	0.0%
CTALL, CERTIFICATEO SALARIES	tificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Classified Salaries	er Certificated Salaries		1900	0.00	0.00	0.0%
Classified Instructional Salaries 2100 0.00	TAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
Classified Support Salaries	ASSIFIED SALARIES					
Classified Supervisors' and Administrators' Salaries 2300 0.00 0	ssified Instructional Salaries		2100	0.00	0.00	0.0%
Clerical, Technical and Office Salaries 2400 0.00	ssified Support Salaries		2200	0.00	0.00	0.0%
Cher Classified Salaries 2900 0.00 0	ssified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	rical, Technical and Office Salaries		2400	0.00	0.00	0.0%
### Company of the co	er Classified Salaries		2900	0.00	0.00	0.0%
STRS 3101-3102 0.00 0.00 PERS 3201-3202 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 Health and Welfare Benefits 3401-3402 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 TOTAL, EMPLOYEE BENEFITS 0.00 0.00 0.00 BOOKS AND SUPPLIES 4300 0.00 0.00 Materials and Supplies 4300 0.00 0.00 TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 0.00 0.00 0.00 Subagreements for Services 5100 0.00 0.00 0.00 Dues and Memberships 5300 0.00 0.00	TAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
PERS 3201-3202 0.00 0.00 0.00 OASDI/Medicare/Alternative 3301-3302 0.00 0.00 0.00 Health and Welfare Benefits 3401-3402 0.00 0.00 0.00 Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 0.00 OTAL, EMPLOYEE BENEFITS 0.00 0.00 0.00 0.00 BOOKS AND SUPPLIES 4300 0.00 0.00 0.00 Noncapitalized Equipment 4400 0.00 0.00 0.00 SERVICES AND SUPPLIES 0.00 0.00 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 500 0.00 0.00 0.00 Dues and Memberships 5300 0.00	PLOYEE BENEFITS					
Name	₹\$		3101-3102	0.00	0.00	0.0%
Health and Welfare Benefits	RS		3201-3202	0.00	0.00	0.0%
Unemployment Insurance 3501-3502 0.00 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 0.00 OTHER Employee Benefits 3901-3902 0.00 0.00 0.00 TOTAL, EMPLOYEE BENEFITS 0.00 0.00 0.00 BOOKS AND SUPPLIES 0.00 0.00 0.00 Noncapitalized Equipment 4400 0.00 0.00 0.00 TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 Dues and Memberships 5300 0.00 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00	SDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Workers' Compensation 3601-3602 0.00 0.00 OPEB, Allocated 3701-3702 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 TOTAL, EMPLOYEE BENEFITS 0.00 0.00 0.00 BOOKS AND SUPPLIES 4300 0.00 0.00 Materials and Supplies 4300 0.00 0.00 Noncapitalized Equipment 4400 0.00 0.00 TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 Subagreements for Services 5100 0.00 0.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and 0.00	alth and Welfare Benefits		3401-3402	0.00	0.00	0.0%
OPEB, Allocated 3701-3702 0.00 0.00 OPEB, Active Employees 3751-3752 0.00 0.00 Other Employee Benefits 3901-3902 0.00 0.00 TOTAL, EMPLOYEE BENEFITS 0.00 0.00 0.00 BOOKS AND SUPPLIES Materials and Supplies 4300 0.00 0.00 Noncapitalized Equipment 4400 0.00 0.00 TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 Subagreements for Services 5100 0.00 0.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and 0.00 0.00 0.00	employment Insurance		3501-3502	0.00	0.00	0.0%
OPEB, Active Employees 3751-3752 0.00 0.00	rkers' Compensation		3601-3602	0.00	0.00	0.0%
Other Employee Benefits 3901-3902 0.00 0.00	EB, Allocated		3701-3702	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	EB, Active Employees		3751-3752	0.00	0.00	0.0%
BOOKS AND SUPPLIES	ier Employee Benefits		3901-3902	0.00	0.00	0.0%
Materials and Supplies 4300 0.00 0.00 Noncapitalized Equipment 4400 0.00 0.00 TOTAL, BOOKS AND SUPPLIES 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 0.00 0.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00	TAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
Noncapitalized Equipment 4400 0.00 0.00 TOTAL, BOOKS AND SUPPLIES 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 Subagreements for Services 5100 0.00 0.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00	OKS AND SUPPLIES					
TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 Dues and Memberships 5300 Insurance 5400-5450 Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs - Interfund Operating Expenditures 5800 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	erials and Supplies		4300	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	ncapitalized Equipment		4400	0.00	0.00	0.0%
EXPENDITURES Subagreements for Services 5100 0.00 0.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00	TAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5750 0.00 0.00 Prof essional/Consulting Services and Operating Expenditures 5800 0.00 0.00						
Insurance 5400-5450 0.00 0.00	pagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures 5600 0.00 0.00 0.00 0.00 0.00 0.00	es and Memberships		5300	0.00	0.00	0.0%
Improvements	urance		5400-5450	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00			5600	0.00	0.00	0.0%
Operating Expenditures 5800 0.00 0.00	nsfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
	fessional/Consulting Services and					
Communications 5900 0.00 0.00	perating Expenditures		5800	0.00	0.00	0.0%
	mmunications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 0.00 0.00				0.00	0.00	0.0%
CAPITAL OUTLAY	PITAL OUTLAY					
Equipment 6400 0.00 0.00	uipment		6400	0.00	0.00	0.0%
Equipment Replacement 6500 0.00 0.00	uipment Replacement		6500	0.00	0.00	0.0%
Lease Assets 6600 0.00 0.00	se Assets		6600	0.00	0.00	0.0%
Subscription Assets 6700 0.00 0.00	oscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.09
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

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
,		7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES			0.00	0.00	
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,703.00	276,703.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,703.00	276,703.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	276,703.00	276,703.00	0.0%
2) Ending Balance, June 30 (E + F1e)			276,703.00		
			276,703.00	276,703.00	0.0%
Components of Ending Fund Balance a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash					
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	276,703.00	276,703.00	0.0%
c) Committed					

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

Alameda Unified Alameda County

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

2023-24 Estimated Actuals	2024-25 Budget	
276,703,00	276.703.00	

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	276,703.00	276,703.00
Total, Restricted Balance		276,703.00	276,703.00

					F8BX1WYUMG(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	0.09	
2) Federal Revenue		8100-8299	257,647.00	229,075.00	-11.19	
3) Other State Revenue		8300-8599	1,028,339.00	947,049.00	-7.9	
4) Other Local Revenue		8600-8799	17,569.00	5,813.00	-66.99	
5) TOTAL, REVENUES			1,303,555.00	1,181,937.00	-9.3	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	736,430.00	651,588.00	-11.5	
2) Classified Salaries		2000-2999	242,341.00	231,901.00	-4.3	
3) Employ ee Benefits		3000-3999	343,553.00	316,833.00	-7.8	
4) Books and Supplies		4000-4999	449,790.00	7,805.00	-98.3	
5) Services and Other Operating Expenditures		5000-5999	61,855.00	26,647.00	-56.9	
6) Capital Outlay		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,		0.00		
		7400-7499	0.00	0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,086.00	42,720.00	-14.7	
9) TOTAL, EXPENDITURES			1,884,055.00	1,277,494.00	-32.2	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(580,500.00)	(95,557.00)	-83.5	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	95,557.00	95,557.00	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			95,557.00	95,557.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(484,943.00)	0.00	-100.0	
F. FUND BALANCE, RESERVES			(1 /1 11/			
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	488,389.00	3,446.00	-99.3	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)		9793	488,389.00	3,446.00	-99.3	
		9795			-99.3	
d) Other Restatements		9795	0.00	0.00		
e) Adjusted Beginning Balance (F1c + F1d)			488,389.00	3,446.00	-99.3	
2) Ending Balance, June 30 (E + F1e)			3,446.00	3,446.00	0.0	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0	
Stores		9712	0.00	0.00	0.0	
Prepaid Items		9713	0.00	0.00	0.0	
All Others		9719	0.00	0.00	0.0	
b) Restricted		9740	3,446.00	3,446.00	0.0	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments		9760	0.00	0.00	0.0	
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	501,612.48			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
h) in Donler		9120	4,968.11			
b) in Banks			l l			
c) in Benks c) in Revolving Cash Account		9130	0.00	1		
		9130 9135	0.00			
c) in Revolving Cash Account						

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	7,574.27		
4) Due from Grantor Government		9290	1.69		
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			514,156.55		
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	.56		
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			.56		
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)			514,155.99		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LOFF SOURCES		0099	0.00	0.00	0.0%
			0.00	0.00	0.076
FEDERAL REVENUE		2025		2.00	0.00
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	257,647.00	229,075.00	-11.19
TOTAL, FEDERAL REVENUE			257,647.00	229,075.00	-11.19
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	970,064.00	897,128.00	-7.5%
All Other State Revenue	All Other	8590	58,275.00	49,921.00	-14.3%
TOTAL, OTHER STATE REVENUE			1,028,339.00	947,049.00	-7.9%
OTHER LOCAL REVENUE			1,020,000.00	011,010.00	1.07
Other Local Revenue					
Sales		0004	0.00	0.00	0.00
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	6,495.00	5,813.00	-10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,692.00	0.00	-100.09
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	2,382.00	0.00	-100.0°
Tuition		8710	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		55	17,569.00	5,813.00	-66.99
TOTAL, REVENUES			1,303,555.00	1,181,937.00	-9.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	506,080.00	418,779.00	-17.39

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries	1200	60,361.00	73,099.00	21.1%
Certificated Supervisors' and Administrators' Salaries	1300	169,989.00	159,710.00	-6.0%
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		736,430.00	651,588.00	-11.5%
CLASSIFIED SALARIES		7 00, 100.00	001,000.00	111070
Classified Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	36,069.00	30,165.00	-16.4%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	181,514.00	169,432.00	-6.7%
Other Classified Salaries	2900	24,758.00	32,304.00	30.5%
TOTAL, CLASSIFIED SALARIES	2900	242,341.00	231,901.00	-4.3%
EMPLOYEE BENEFITS		242,341.00	231,901.00	-4.37
STRS	3101-3102	188,499.00	172,065.00	-8.7%
PERS	3201-3102	52,109.00		-6.7 <i>7</i> 2.5%
			53,398.00	
OASDI/Medicare/Alternative	3301-3302	31,847.00	26,777.00	-15.9%
Health and Welfare Benefits	3401-3402	24,819.00	23,099.00	-6.9%
Unemployment Insurance	3501-3502	499.00	442.00	-11.49
Workers' Compensation	3601-3602	30,810.00	27,560.00	-10.5%
OPEB, Allocated	3701-3702	14,970.00	13,492.00	-9.9
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employ ee Benefits	3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		343,553.00	316,833.00	-7.8%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	19,833.00	0.00	-100.0%
Materials and Supplies	4300	429,957.00	7,805.00	-98.2%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		449,790.00	7,805.00	-98.3%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	9,000.00	0.00	-100.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.09
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	0.0%
Transfers of Direct Costs - Interfund	5750	5,000.00	0.00	-100.09
Professional/Consulting Services and Operating Expenditures	5800	47,855.00	26,647.00	-44.3%
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		61,855.00	26,647.00	-56.9%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.09
Subscription Assets	6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY	0700	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	3.07
Tuition				
Tuition, Excess Costs, and/or Deficit Payments				
	74.44	0.00	0.00	0.00
Payments to Districts or Charter Schools	7141	0.00	0.00	0.09
Payments to County Offices	7142	0.00	0.00	0.09
Payments to JPAs	7143	0.00	0.00	0.0
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	50,086.00	42,720.00	-14.7
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,086.00	42,720.00	-14.7
TOTAL, EXPENDITURES			1,884,055.00	1,277,494.00	-32.2
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	95,557.00	95,557.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			95,557.00	95,557.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES				İ	
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)			95,557.00	95,557.00	0.0

					F8BX1WYUMG(2024-25	
Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	257,647.00	229,075.00	-11.1%	
3) Other State Revenue		8300-8599	1,028,339.00	947,049.00	-7.9%	
4) Other Local Revenue		8600-8799	17,569.00	5,813.00	-66.9%	
5) TOTAL, REVENUES			1,303,555.00	1,181,937.00	-9.3%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		1,223,137.00	643,686.00	-47.4%	
2) Instruction - Related Services	2000-2999		475,735.00	446,870.00	-6.1%	
3) Pupil Services	3000-3999		81,034.00	97,576.00	20.4%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		50,086.00	42,720.00	-14.7%	
8) Plant Services	8000-8999		54,063.00	46,642.00	-13.7%	
		Except 7600-	04,000.00	40,042.00	10.7 //	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			1,884,055.00	1,277,494.00	-32.2%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(580,500.00)	(95,557.00)	-83.5%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	95,557.00	95,557.00	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			95,557.00	95,557.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(484,943.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES			(10.1,0.10.00)	0.00	100.07.	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	488,389.00	3,446.00	-99.3%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
		9793	488,389.00	3,446.00	-99.3%	
c) As of July 1 - Audited (F1a + F1b)		0705				
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			488,389.00	3,446.00	-99.3%	
2) Ending Balance, June 30 (E + F1e)			3,446.00	3,446.00	0.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	3,446.00	3,446.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09	
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%	

Alameda Unified Alameda County

Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	3,446.00	3,446.00
Total, Restricted Balance		3,446.00	3,446.00

ST Finds Revenue						F8BX1WYUMG(2024-25)		
1 1 1 1 1 2 2 2 2 2	Description	Resource Codes	Object Codes					
20 Part 100	A. REVENUES							
Contract Local Reviews	1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
1,00 1,00	2) Federal Revenue		8100-8299	600,117.00	337,753.00	-43.7%		
DECEMBRY DECEMBRY	3) Other State Revenue			4,343,147.00	3,717,015.00	-14.4%		
DEMPETATIONES 1.446,741.00 1.446,740.00 3.00.000.000 1.246,741.00 1.446,740.00 3.00.000.000 1.246,741.00 1.446,740.00 3.00.000.000 3.00.000.000 1.246,741.00 3.00.000.000 3.00.000.000 3.00.000.000 3.00.000.000 3.00.000.00 3.00.000.000 3.00.000.000 3.00.000.000 3.00.000.000.000.000.000.000.000.000.00	4) Other Local Revenue		8600-8799	142,993.00	29,974.00	-79.0%		
Contractand Sources 1000-1996 1,248,710 1,148,744 10 15 1000-1996 1,248,710 1,148,744 10 15 1000-1996 1,248,710 1,148,744 10 1,248,740 1,248	5) TOTAL, REVENUES			5,086,257.00	4,084,742.00	-19.7%		
2.0 Case File Services (2000 5899 1.278 8700 0 1.000,000 0 1.00	B. EXPENDITURES							
Description 100,000 2012,000 381,518.00 58 58 58 58 58 58 58	1) Certificated Salaries		1000-1999	1,246,711.00	1,140,784.00	-8.5%		
4,000-000 4,75-40,00 25,100.00 26,000.000 25,000.000 26,00	2) Classified Salaries		2000-2999	1,218,910.00	1,000,056.00	-18.0%		
50 Section Audition Operating Expenditures 500,05500 358,070 574,833.00 -3.6 Coptrist Outliny 600,0500 77,776.00 0.00 0.00 0.00 Coptrist Outliny 7400-7460 0.00 0.00 0.00	3) Employ ee Benefits		3000-3999	929,228.00	881,518.00	-5.1%		
0. Copin Clustey	4) Books and Supplies		4000-4999	437,543.00	325,190.00	-25.7%		
7, Other Outgo textballing Transfers of Indirect Costs) 8, Other Outgo - Indirect Costs 9, Other Outgo - Transfers of Indirect Costs 9, Other Outgo - Transfers of Indirect Costs 9, Other Outgo - Transfers of Indirect Costs 9, Other Outgo - Transfers of Indirect Costs 9, Other State	5) Services and Other Operating Expenditures		5000-5999	629,872.00	574,883.00	-8.79		
	6) Capital Outlay		6000-6999	77,796.00	0.00	-100.09		
1,0 Ohne Codgo - Transfer on of Indirect Codes 7300-7399 284,255,00 227,085,00 15 10 10 10 10 10 10	7) Other Outgo (excluding Transfers of Indirect Costs)			0.00	0.00	0.00		
200 CRUESCA PROPEDUTURES 201 (194,774.00) 1466 FINANCINIC SOURCES AND USES (A4-89) 194,774.00 194	O) Other Order Transfers of Indianat Contr					0.09		
C. EXCESS INSERTICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER 19. INTERFINANCING SOURCESUSES 1) Interfund Transfers 3) Transfers Interfund Transfers 3) Transfers Interfund Transfers 3) Transfers Interfund Transfers 4) Interfund Transfers 5) Transfers Interfund Transfers 6) Transfers Interfund Transfers 8000,8929 10. 00 10.00 0. 00 0.00	· · · · · · · · ·		7300-7399			16.99		
PRIMADE SOURCES AND USES (AS - BB) -146 -14				4,794,295.00	4,219,516.00	-12.09		
1) Interfund Transfers in \$500-8820 134,774.00 134,774.00 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0				291,962.00	(134,774.00)	-146.29		
9) Transfers In 8809 8829 134,774,00 134,774,00 0 0 0 0 0 0 0 0 0	D. OTHER FINANCING SOURCES/USES							
b) Transfors Out 7808-7829 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1) Interfund Transfers							
2) Chier Sourceal Uses a) Sources 50 30 Sources 7830-7899 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	a) Transfers In		8900-8929	134,774.00	134,774.00	0.09		
8 Sources 8820-8878 0.00	b) Transfers Out		7600-7629	0.00	0.00	0.09		
10 10 10 10 10 10 10 10	2) Other Sources/Uses							
3) Contributions	a) Sources		8930-8979	0.00	0.00	0.0%		
4) TOTAL OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited c) As of July 1 - Unaudited c) As of July 1 - Audited (F1a + F1b) c) Audit Adjustments d) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Other Restatements e) All Others e) All Others e) All Others e) All Others e) All Others e) All Others e) All Others e) All Others e) All Others e) All Others e) Districted e) Dis	b) Uses		7630-7699	0.00	0.00	0.09		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	3) Contributions		8980-8999	0.00	0.00	0.0%		
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Aljustments c) As of July 1 - Lunaudited b) Audit Aljustments c) As of July 1 - Lunaudited c) Audit Aljustments c) As of July 1 - Lunaudited c) Audit Aljustments c) As of July 1 - Lunaudited c) Audit Aljustments d) Other Restatements d) Other Restatements e) Adjusted Beginning Balance (Fto + Ftd) d) Cher Restatements e) Adjusted Beginning Balance (Fto + Ftd) d) The Restatements e) Adjusted Beginning Balance (Fto + Ftd) d) The Restatements e) Adjusted Beginning Balance (Fto + Ftd) d) The Restatements e) Audit Beginning Balance (Fto + Ftd) d) The Restatements e) Audit Beginning Balance (Fto + Ftd) d) The Restatements e) Audit Balance e) Audit Balance e) The Restatements e) Audit Balance e) The Restatements e) The Components of Ending Find Balance e) Audit Balance e) Audit Balance e) The Restatements e) The Components of Ending Find Balance e) The Restatements e) The Components of Ending Find Balance e) The Restatements e) The Components of Ending Find Balance e) The Restatements e) The Components e) The Comp	4) TOTAL, OTHER FINANCING SOURCES/USES			134,774.00	134,774.00	0.0%		
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Unaudited c) As of July 1 - Unaudited c) As of July 1 - Unaudited c) As of July 1 - Unaudited c) Audited (F1a + F1b) c) Audited (F1a + F1b) d) (1,181,572.00 d) Other Restatements d) Other Restatements e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited Beginning Balance (F1c + F1d) e) Audited	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			426,736.00	0.00	-100.0%		
a) As of July 1 - Unaudited 9791 1,181,572.00 1,608,308.00 0 0.00 0.00 0.00 0.00 0.00 0.00 0	F. FUND BALANCE, RESERVES							
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1) Beginning Fund Balance							
c) As of July 1 - Audited (F1a + F1b)	a) As of July 1 - Unaudited		9791	1,181,572.00	1,608,308.00	36.19		
d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	b) Audit Adjustments		9793	0.00	0.00	0.09		
e) Adjusted Beginning Balance (F1c + F1d) 1,683,308.00 1,688,308.00 0 0 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0,000 0,00 0,00 Stores 9712 0,000 0,00 0,00 Pepadi Items 9713 0,000 0,00 0,00 b) Restricted 9719 0,000 0,000 0,00 c) Committed Stabilization Arrangements 9760 0,00 0,00 0,00 C) Committed Stabilization Arrangements 9760 0,00 0,00 0,00 0,00 C) Cher Commitments 9760 0,00 0,00 0,00 0,00 C) Assigned C) Cher Assignments 9780 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	c) As of July 1 - Audited (F1a + F1b)			1,181,572.00	1,608,308.00	36.19		
2) Ending Balance, June 30 (E + F1e)	d) Other Restatements		9795	0.00	0.00	0.09		
2) Ending Balance, June 30 (E + F1e)	e) Adjusted Beginning Balance (F1c + F1d)			1,181,572.00	1,608,308.00	36.19		
Components of Ending Fund Balance						0.0		
a) Nonspendable Rev olving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9710 1.608.308.00 1.608.308.00 0.00 0.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 1.965.078.60 1) Fair Value Adjustment to Cash in County Treasury 9110 0.00 b) in Banks c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9110 0.00				,,	,,			
Revolving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.								
Stores 9712 0.00			9711	0.00	0.00	0.09		
Prepaid Items 9713 0.00 0.00 0 All Others 9719 0.00 0.00 0 b) Restricted 9740 1,608,308.00 1,608,308.00 0 c) Committed 9750 0.00 0.00 0 Stabilization Arrangements 9750 0.00 0.00 0 Other Commitments 9760 0.00 0.00 0 d) Assigned 0 0.00 0.00 0 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0 g. ASSETS 0 0.00 0.00 0 0 0 G. ASSETS 1) Cash 9790 0.00 0.00 0 0 1) Fair Value Adjustment to Cash in County Treasury 9110 1,965,078.60 0						0.09		
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						0.09		
b) Restricted	•					0.0		
C) Committed Stabilization Arrangements 9750 0.00						0.09		
Stabilization Arrangements 9750 0.00			0740	1,000,000.00	1,000,000.00	0.07		
Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			0750	0.00	0.00	0.09		
d) Assigned Other Assignments 9780 0.00 0.00 0.00 0 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 0 G. ASSETS 1) Cash a) in County Treasury 9110 1,965,078.60 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 60.50 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00						0.09		
Other Assignments 9780 0.00 0.00 0 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0 Unassigned/Unappropriated Amount 9790 0.00 0.00 0 G. ASSETS 8 0 0 0 0 B (ASSETS) 9110 1,965,078.60 0 0 0 0 0 B (ASSETS) 9110 1,965,078.60 0			3700	0.00	0.00	0.0		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0 0 Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0 0 0 0 0 0 0 0 0 0 0			0700	0.00	0.00	0.0		
Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0 G. ASSETS 1) Cash a) in County Treasury 9110 1,965,078.60 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 60.50 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00								
G. ASSETS 1) Cash a) in County Treasury 9110 1,965,078.60 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 60.50 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit						0.09		
1) Cash a) in County Treasury 9110 1,965,078.60 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 60.50 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit			9130	0.00	0.00	0.01		
a) in County Treasury 9110 1,965,078.60 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 60.50 c) in Rev olv ing Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00								
1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 60.50 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00			9110	1.965.078.60				
b) in Banks 9120 60.50 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 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								
d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00								
e) Collections Awaiting Deposit 9140 0.00								
2) Investments 9150 0.00								
1 1	2) IIIV estiments		9150	0.00	l			

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		5555	1,965,139.10		
H. DEFERRED OUTFLOWS OF RESOURCES			1,000,100.10		
Deferred Outflows of Resources		9490	0.00		
,		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	.10		
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			.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,965,139.00		
			1,000,100.00		
FEDERAL REVENUE		0000	0.00	0.00	
Child Nutrition Programs		8220	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.04
Title I, Part A, Basic	3010	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	600,117.00	337,753.00	-43.79
TOTAL, FEDERAL REVENUE			600,117.00	337,753.00	-43.79
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.09
Child Development Apportionments		8530	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
State Preschool	6105	8590	3,175,728.00	2,879,584.00	-9.3
All Other State Revenue	All Other	8590	1,167,419.00	837,431.00	-28.39
TOTAL, OTHER STATE REVENUE			4,343,147.00	3,717,015.00	-14.49
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
		0004	0.00	0.00	0.00
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.0
Interest		8660	50,940.00	29,974.00	-41.2
Net Increase (Decrease) in the Fair Value of Investments		8662	28,191.00	0.00	-100.0
Fees and Contracts					
Child Development Parent Fees		8673	4,051.00	0.00	-100.0
Interagency Services		8677	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	59,811.00	0.00	-100.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			142,993.00	29,974.00	-79.0
TOTAL, REVENUES			5,086,257.00	4,084,742.00	-19.7
CERTIFICATED SALARIES			5,550,257.00	1,004,142.00	19.7
Certificated Salaries Certificated Teachers' Salaries		1100	1 001 504 00	070 390 00	40.00
		1100	1,081,584.00	970,380.00	-10.3
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	63,153.00	170,404.00	169.8
Other Certificated Salaries		1900	101,974.00	0.00	-100.0
TOTAL, CERTIFICATED SALARIES			1,246,711.00	1,140,784.00	-8.5
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	888,659.00	769,693.00	-13.4
alifomia Dept of Education			•		

Description Resource Cod	des Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200	199,037.00	86,127.00	-56.7%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	131,214.00	144,236.00	9.9%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,218,910.00	1,000,056.00	-18.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	156,527.00	188,075.00	20.2%
PERS	3201-3202	444,011.00	379,575.00	-14.5%
OASDI/Medicare/Alternative	3301-3302	137,866.00	113,611.00	-17.6%
Health and Welfare Benefits	3401-3402	75,319.00	99,355.00	31.9%
Unemploy ment Insurance	3501-3502	1,224.00	1,077.00	-12.0%
Workers' Compensation	3601-3602	76,902.00	67,444.00	-12.3%
OPEB, Allocated	3701-3702	37,379.00	32,381.00	-13.4%
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		929,228.00	881,518.00	-5.1%
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	430,426.00	175,190.00	-59.3%
Noncapitalized Equipment	4400	7,117.00	150,000.00	2,007.6%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		437,543.00	325,190.00	-25.7%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	432,776.00	0.00	-100.0%
Travel and Conferences	5200	348.00	32,500.00	9,239.1%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	2,550.00	4,100.00	60.8%
Professional/Consulting Services and Operating Expenditures	5800	194,198.00	538,283.00	177.2%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		629,872.00	574,883.00	-8.7%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	77,796.00	0.00	-100.0%
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		77,796.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
				0.0%
	7438	0.00	0.00	
Debt Service - Interest	7438 7439	0.00	0.00	
Debt Service - Interest Other Debt Service - Principal	7438 7439	0.00	0.00	0.09
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.09
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7439	0.00	0.00	0.09 0.09
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund		0.00 0.00 254,235.00	0.00 0.00 297,085.00	0.09 0.09
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7439	0.00 0.00 254,235.00 254,235.00	0.00 0.00 297,085.00 297,085.00	0.09 0.09 16.99
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS TOTAL, EXPENDITURES	7439	0.00 0.00 254,235.00	0.00 0.00 297,085.00	0.09 0.09 16.99
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS TOTAL, EXPENDITURES INTERFUND TRANSFERS	7439	0.00 0.00 254,235.00 254,235.00	0.00 0.00 297,085.00 297,085.00	0.09 0.09 16.99 16.99
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN	7439 7350	0.00 0.00 254,235.00 254,235.00 4,794,295.00	0.00 0.00 297,085.00 297,085.00 4,219,516.00	0.09 0.09 16.99 16.99
Debt Service - Interest Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS TOTAL, EXPENDITURES INTERFUND TRANSFERS	7439	0.00 0.00 254,235.00 254,235.00	0.00 0.00 297,085.00 297,085.00	0.09 0.09 16.99

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			134,774.00	134,774.00	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	600,117.00	337,753.00	-43.7%
3) Other State Revenue		8300-8599	4,343,147.00	3,717,015.00	-14.4%
4) Other Local Revenue		8600-8799	142,993.00	29,974.00	-79.0%
5) TOTAL, REVENUES			5,086,257.00	4,084,742.00	-19.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,782,458.00	3,347,548.00	-11.5%
2) Instruction - Related Services	2000-2999		399,588.00	450,373.00	12.7%
3) Pupil Services	3000-3999		21,228.00	23,812.00	12.2%
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		254,235.00	297,085.00	16.9%
8) Plant Services	8000-8999		336,786.00	100,698.00	-70.1%
		Except 7600-	000,700.00	100,000.00	70.17
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,794,295.00	4,219,516.00	-12.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			291,962.00	(134,774.00)	-146.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	134,774.00	134,774.00	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			134,774.00	134,774.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			426,736.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,181,572.00	1,608,308.00	36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	1,181,572.00	1,608,308.00	36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0700	1,181,572.00	1,608,308.00	36.1%
2) Ending Balance, June 30 (E + F1e)			1,608,308.00	1,608,308.00	0.0%
Components of Ending Fund Balance			1,000,000.00	1,000,000.00	0.07
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
-					
Stores		9712 9713	0.00	0.00 0.00	0.0%
Prepaid Items		9713 9719	0.00	0.00	0.0%
All Others					
b) Restricted		9740	1,608,308.00	1,608,308.00	0.0%
c) Committed		0			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object) d) Assigned		9760	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9100	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	63,500.00	63,500.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	252,886.00	252,886.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	211,602.00	211,602.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	265,643.00	265,643.00
6130	Child Development: Center-Based Reserve Account	373,703.00	373,703.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	116,868.00	116,868.00
9010	Other Restricted Local	324,106.00	324,106.00
Total, Restricted Balance		1,608,308.00	1,608,308.00

		F8BX1W			
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	2,954,398.00	2,309,611.00	-21.8%
3) Other State Revenue		8300-8599	3,775,959.00	3,035,703.00	-19.6%
4) Other Local Revenue		8600-8799	492,428.00	331,546.00	-32.7%
5) TOTAL, REVENUES			7,222,785.00	5,676,860.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,103,809.00	2,153,981.00	2.4%
3) Employ ee Benefits		3000-3999	768,212.00	829,677.00	8.0%
4) Books and Supplies		4000-4999	3,880,452.00	2,403,072.00	-38.19
5) Services and Other Operating Expenditures		5000-5999	227,857.00	198,433.00	-12.9%
6) Capital Outlay		6000-6999	9,000.00	0.00	-100.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00	0.00	0.00
O) Other Outer Transfers of Indianat Contr		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	162,898.00	193,438.00	18.79
9) TOTAL, EXPENDITURES			7,152,228.00	5,778,601.00	-19.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,557.00	(101,741.00)	-244.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,629.00	144,629.00	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	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			144,629.00	144,629.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,186.00	42,888.00	-80.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,855,654.00	4,070,840.00	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,855,654.00	4,070,840.00	5.69
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			3,855,654.00	4,070,840.00	5.69
2) Ending Balance, June 30 (E + F1e)			4,070,840.00	4,113,728.00	1.19
Components of Ending Fund Balance			, , , , , , , , , , , , , , , , , , , ,	, , , , , , ,	
a) Nonspendable					
Revolving Cash		9711	1,007.90	0.00	-100.0%
Stores		9712	108,011.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,961,821.01	4,113,728.00	3.89
c) Committed		0740	0,001,021.01	4,110,720.00	0.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.09
d) Assigned		3700	0.00	0.00	0.07
Other Assignments		9780	0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
 e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 		9799	0.00	0.00	0.0%
G. ASSETS		5.00	0.00	5.00	0.07
1) Cash					
a) in County Treasury		9110	4,759,417.74		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,634.86		
·		9130	1,007.90		
c) in Revolving Cash Account					
c) in Revolving Cash Account d) with Fiscal Agent/Trustee					
c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135 9140	0.00		

A) Accorder Receivable	Percent Difference	2024-25 Budget	2023-24 Estimated Actuals	Object Codes	Description Resource Codes
5,0 bin ton Cintor Funds			0.00	9200	3) Accounts Receivable
Silents			0.00	9290	4) Due from Grantor Government
7, Prepare Exponentations			0.00	9310	5) Due from Other Funds
10 OHER COUNTRY REVENUE			108,011.09	9320	6) Stores
1 LIBER PROPUSED 1,000 1			0.00	9330	7) Prepaid Expenditures
19) TOTAL PERFERENCE INTERPRETATE 1) Deference Continue of Resources 9400 0.00			0.00	9340	8) Other Current Assets
N. DEFERNED OUTFLOWS OR RESOURCES 1) Defensed Outflows of Resources 9480 0.00			0.00	9380	9) Lease Receivable
N. DEFERNED OUTFLOWS OR RESOURCES 1) Defensed Outflows of Resources 9480 0.00			4,894,071.59		10) TOTAL, ASSETS
1,0 derind Chaff-lows of Renounces					
2) TOTAL_DEFERRED OUTFLOWS LIABILITIES JACOURS Plyable 9500 2.4 9500 2.4 9500 2.0 9500 2.4 9500 2.0 9500 2.0 9500 2.0 9500 2.0 9500 2.0 9500 2.0 9500 2.0 9500 2.0 9500 95			0.00	9490	
LIABLITES			0.00		2) TOTAL, DEFERRED OUTFLOWS
1, Accounts Payable			0.00		
20 Due to Content Concernments			24	9500	
3) Due to Other Funds					
1					
S December Revenue 9650			0.00		
0, TOTAL LIABILITIES					
1) DeFERRED INFLOWS OF RESOURCES 9600 0.00 2 2 2 2 2 2 2 2 2				9650	·
1) Deferred Inflows of Resources			.24		6) TOTAL, LIABILITIES
2, TOTAL, DEFERRED INFLOWS				ļ	J. DEFERRED INFLOWS OF RESOURCES
K. PUND EQUITY			0.00	9690	1) Deferred Inflows of Resources
CB10 + H2) - (16 + J2)			0.00		2) TOTAL, DEFERRED INFLOWS
PEDERAL REVENUE					K. FUND EQUITY
Child Nutrition Programs			4,894,071.35		(G10 + H2) - (I6 + J2)
Donated Food Commodities					FEDERAL REVENUE
Donated Food Commodities	-21.8	2,309,611.00	2,954,398.00	8220	Child Nutrition Programs
All Other Federal Revenue 2,964,386.00 2,399,811.00 20 TOTAL, FEDERAL REVENUE 2,994,386.00 2,399,811.00 2,399,811.00 20 2,994,386.00 2,399,811.00 20 2,994,386.00 3,035,703.00 20 2,399,811.00	0.0			8221	
TOTAL, FEDERAL REVENUE 2,984,398,00 2,096,611,00 OTHER STATE REVENUE 8520 3,775,959,00 3,035,703,00 All Other State Revenue 8590 0,00 0,00 TOTAL, OTHER STATE REVENUE 3,775,959,00 3,035,703,00 OTHER LOCAL REVENUE 3,775,959,00 3,035,703,00 OTHER LOCAL REVENUE 8631 0,00 0,00 Sales 8631 0,00 0,00 Food Service Sales 8631 0,00 0,00 Leases and Rentals 8650 0,00 0,00 Interest 8660 87,393,00 71,546,00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308,00 0,00 Interagency Services 8677 0,00 0,00 Other Local Revenue 8699 283,429,00 235,000,00 Other Local Revenue 8699 283,429,00 235,000,00 Other Certificated Supervisor's and Administrators' Salaries 1300 0,00 0,00 CERTIFICATED SALARIES 1,902,780,00 0,00 <th< td=""><td>0.0</td><td></td><td></td><td></td><td></td></th<>	0.0				
OTHER STATE REVENUE 8520 3,775,959.00 3,035,703.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 3,775,959.00 3,035,703.00 OTHER LOCAL REVENUE 3,775,959.00 3,035,703.00 OTHER LOCAL REVENUE 8631 0.00 0.00 Sales 8631 0.00 0.00 Sales of Equipment/Supplies 8631 0.00 0.00 Food Service Sales 8634 63,298.00 25,000.00 Leases and Rentals 8650 0.00 0.00 Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 Fees and Contracts 8677 0.00 0.00 Other Local Revenue 8699 263,429.00 235,000.00 Other Local Revenue 8699 263,429.00 331,546.00 TOTAL, PEVENUES 7,222,785.00 5,676,880.00 CERTIFICATED SALARIES 190 0.	-21.8			0200	
Child Nutrition Programs		2,000,011.00	2,304,000.00	-	
All Other State Revenue 8590 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	10.6	2 025 702 00	3 775 050 00	9520	
TOTAL, OTHER STATE REVENUE 3,775,959.00 3,035,703.00 OTHER LOCAL REVENUE Cher Local Revenue	-19.6				
OTHER LOCAL REVENUE Other Local Revenue Sales Sale of Equipment/Supplies 8631 0.00 0.00 Food Service Sales 8634 63.298.00 25,000.00 Leases and Rentals 8650 0.00 0.00 Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 Fees and Contracts 8677 0.00 0.00 Interagency Services 8677 0.00 0.00 Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, CHER LOCAL REVENUE 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Support Salaries 2200 1,861,641.00 1,910,780.00 CLASSIFIED SALARIES 2200 1,861,641.00 1,910,780.00 Classified Support Salaries 2400 79,13	0.0			8590	
Other Local Revenue Sales Sale of Equipment/Supplies 8631 0.00 0.00 Food Service Sales 8634 63,298.00 25,000.00 Leases and Rentals 8650 0.00 0.00 Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 Fees and Contracts 8677 0.00 0.00 Interagency Services 8677 0.00 0.00 Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES Cettificated Supervisors' and Administrators' Salaries 1300 0.00 0.00 TOTAL, CETTIFICATED SALARIES 0.00 0.00 0.00 Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Support Salaries 2300 163,035.00 163,739.00 Clerical, Technical and	-19.6	3,035,703.00	3,775,959.00		
Sales Sale of Equipment/Supplies 8631 0.00 0.00 Food Service Sales 8634 63,298.00 25,000.00 Leases and Rentals 8650 0.00 0.00 Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 70.00 Pees and Contracts 8677 0.00 0.00 Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, GHE LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES 1300 0.00 0.00 Certificated Salaries 1300 0.00 0.00 TOTAL, CERTIFICATED SALARIES 200 1,861,641.00 <			ı		
Sale of Equipment/Supplies 8631 0.00 0.00 Food Service Sales 8634 63,298.00 25,000.00 Leases and Rentals 8650 0.00 0.00 Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 Fees and Contracts 8677 0.00 0.00 Other Local Revenue 8677 0.00 0.00 All Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 200 1,861,641.00 1,910,780.00 Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Support Salaries 2300 163,035.00 163,733.00 79,482.00 Classified Support S			1		Other Local Revenue
Food Service Sales			ı		
Leases and Rentals 8650 0.00 0.00 Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 Fees and Contracts 8677 0.00 0.00 Interagency Services 8677 0.00 0.00 Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,880.00 Certificated Supervisors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Supervisors' and Administrators' Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 2000 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 <td>0.0</td> <td>0.00</td> <td>0.00</td> <td>8631</td> <td>Sale of Equipment/Supplies</td>	0.0	0.00	0.00	8631	Sale of Equipment/Supplies
Interest 8660 87,393.00 71,546.00 Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 0.00 Fees and Contracts	-60.5	25,000.00	63,298.00	8634	Food Service Sales
Net Increase (Decrease) in the Fair Value of Investments 8662 78,308.00 0.00 Fees and Contracts 8677 0.00 0.00 Other Local Revenue 8677 0.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 8699 263,429.00 235,000.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES 1300 0.00 0.00 Cothif cated Supervisors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 200 1,861,641.00 1,910,780.00 CLASSIFIED SALARIES 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Classified Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,890.00 2,153,981.00 EMPLOYEE BENEFITS	0.0	0.00	0.00	8650	Leases and Rentals
Fees and Contracts Interagency Services 8677 0.00	-18.1	71,546.00	87,393.00	8660	Interest
Interagency Services	-100.0	0.00	78,308.00	8662	Net Increase (Decrease) in the Fair Value of Investments
Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES Certificated Superv isors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 0.00 CLASSIFIED SALARIES 2200 1,861,641.00 1,910,780.00 Classified Superv isors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00					Fees and Contracts
Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES Certificated Superv isors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 0.00 CLASSIFIED SALARIES 2200 1,861,641.00 1,910,780.00 Classified Superv isors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00	0.0	0.00	0.00	8677	Interagency Services
All Other Local Revenue 8699 263,429.00 235,000.00 TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES Certificated Superv isors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 200 1,861,641.00 1,910,780.00 Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Superv isors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00				ļ	
TOTAL, OTHER LOCAL REVENUE 492,428.00 331,546.00 TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 0.00 CLASSIFIED SALARIES Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	-10.8	235,000.00	263,429.00	8699	
TOTAL, REVENUES 7,222,785.00 5,676,860.00 CERTIFICATED SALARIES 1300 0.00 0.00 Chertificated Salaries 1900 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 0.00 Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	-32.7				
CERTIFICATED SALARIES Certificated Supervisors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 CLASSIFIED SALARIES 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS EMPLOYEE BENEFITS 5 2,103,809.00 2,153,981.00					
Certificated Supervisors' and Administrators' Salaries 1300 0.00 0.00 Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 CLASSIFIED SALARIES Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	-21.4	00.008,070,6	1,222,185.00		
Other Certificated Salaries 1900 0.00 0.00 TOTAL, CERTIFICATED SALARIES 0.00 0.00 CLASSIFIED SALARIES Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS EMPLOYEE BENEFITS				4000	
TOTAL, CERTIFICATED SALARIES 0.00 0.00 CLASSIFIED SALARIES Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS Image: Control of the control	0.0				
CLASSIFIED SALARIES Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Support Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	0.0			1900	
Classified Support Salaries 2200 1,861,641.00 1,910,780.00 Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00	0.0	0.00	0.00		TOTAL, CERTIFICATED SALARIES
Classified Supervisors' and Administrators' Salaries 2300 163,035.00 163,739.00 Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS					CLASSIFIED SALARIES
Clerical, Technical and Office Salaries 2400 79,133.00 79,462.00 Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	2.6	1,910,780.00	1,861,641.00	2200	Classified Support Salaries
Other Classified Salaries 2900 0.00 0.00 TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	0.4	163,739.00	163,035.00	2300	Classified Supervisors' and Administrators' Salaries
TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	0.4	79,462.00	79,133.00	2400	Clerical, Technical and Office Salaries
TOTAL, CLASSIFIED SALARIES 2,103,809.00 2,153,981.00 EMPLOYEE BENEFITS	0.0	0.00	0.00	2900	Other Classified Salaries
EMPLOYEE BENEFITS	2.4				
5.05	0.0	0.00	0.00	3101-3102	
PERS 3201-3202 464,546.00 511,607.00					
PERS 3201-3202 464,546.00 511,607.00 OASDI/Medicare/Alternative 3301-3302 148,353.00 157,705.00	10.1 6.3				

Dascription Resource Code Object Code Estimated Actuality Build with Control Linemabur Multima Rimerifes 3001-3002 0.00,000 1,006,00 1,	Difference	Budget	Fatimated Astrola		
Unsemptoyment Insurance 3801-3502 5,006.00 1,005.00 1,00	Difference		Estimated Actuals	Object Codes	Description Resource Codes
Workser* Compensation 3961-9022 55.492.00 69.278.00 OPER, Active Employees 3781-3752 0.00 0.00 OPER, Active Employee Sent 1s 3901-3002 0.00 0.00 Chord Employee Sent 1s 3901-3002 760.00 0.00 BOCKS AND SUPPLIES 20 0.00 0.00 BOCKS AND SUPPLIES 4300 25.19.10 21.07.20 Reck and Other Reformers Materials 4200 0.00 21.07.20 Makerias and Supplies 4300 25.19.10 21.07.20 Makerias and Supplies 4300 25.19.10 21.07.20 Food 4700 3.06.53.10 21.07.20 TOTAL RECORD 4700 3.06.53.10 21.00.00 BERNOES AND SUPPLIES 500 0.00 20.00 SERVICES AND OTHER OPERATING EXPENDITURES 500 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 500 0.00 0.00 Dust and Komberships 500 0.00 0.00 Transfer of Divice Codes 570	-1.7	59,069.00	60,109.00	3401-3402	Health and Welfare Benefits
OPEB, Active Employees	5.9	1,065.00	1,006.00	3501-3502	Unemployment Insurance
PRESEABLIVE Employees Centre 15 3901-3902 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	6.1	67,276.00	63,402.00	3601-3602	Workers' Compensation
Other Employee Benefits 3901-3902 0.00 0.00 BOOKS AND SUPPLIES 768-212.00 226-677.00 BOOKS AND SUPPLIES 400 0.00 0.00 BOOKS AND SUPPLIES 4300 223,391.00 219,702.00 Noncapitation Engineer 4400 223,700.00 0.00 Food 4700 3,655.30 2,184,000.00 TOTAL, BOOKS AND SUPPLIES 3,880.452.00 2,240,072.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 SERVICES AND OTHER OPERATING EXPENDITURES 5000 3,000.00 0.00 SINGUIS ON STAND SUPPLIES 5000 3,000.00 0.00 Toward Conferences 5000 3,000.00 0.00 SINGUIS ON STAND SUPPLIES 5000 3,000.00 0.00 Toward Conferences 5000 3,000.00 0.00 Toward Conferences 5000 3,000.00 0.00 Insurance 4000-440.00 0.00 0.00 Insurance Conferences 5500 0.00 0.00	7.0	32,955.00	30,796.00	3701-3702	OPEB, Allocated
### RONA D SUPPLIES ### RO	0.0	0.00	0.00	3751-3752	OPEB, Active Employees
BOOKS AND SUPPLIES Books and Office Fed renorce Materials	0.0	0.00	0.00	3901-3902	Other Employ ee Benefits
Social and Other Reference Materials	8.0	829,677.00	768,212.00		TOTAL, EMPLOYEE BENEFITS
Montapilatized Equipment 4300 251,391 00 200.00 Noncapitalized Equipment 4400 327,000 2,100,000 TOTAL BOCKS AND SUPPLIES 3,880,492.00 2,100,000 SERVICES AND STRING PERMITURES \$500 3,880,492.00 0.00 Trave and Confriences \$500 3,000.00 0.00 Insurance \$400,4550 0.00 0.00 Insurance \$400,4550 0.00 0.00 Operations and Housekeeping Services \$500 0.500,00 0.00 Insurance \$400,4550 0.00 0.00 Certains and Housekeeping Services \$500 \$500,00 0.00 Insurance \$400,0450 0.00 0.00 Transfers of Direct Costs \$710 0.00 0.00 Transfers of Direct Costs \$710 0.00 0.00 Transfers of Direct Costs - Intentind \$750 0.00 0.00 Transfers of Direct Costs - Intentind \$750 0.00 0.00 District Services \$27,855 0.00 <					BOOKS AND SUPPLIES
Nonceptisabled Equipment 4400 23,700.00 0.00 Food 4700 3,665,341.00 2,144,000.00 TOTAL, BOCKS AND SUPPLIES 3,880,452.00 2,495,072.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 Travel and Conferences 5200 3,000.00 0.00 Dues and Memberships 5300 0.00 0.00 Dues and Memberships 5300 0.00 0.00 Conferences 5400-4550 0.00 0.00 Coperations and Housekeeping Services 5600 0.00 0.00 Coperations and Housekeeping Services 5600 0.00 0.00 Rendals, Leases, Require, and Noncapitated Improvements 5600 0.00 0.00 Rendals, Leases, Require, and Noncapitated Improvements 5600 0.00 0.00 Transfers of Direct Costs - Interfund 5780 660,00 0.00 0.00 Transfers of Direct Costs - Interfund 5780 660,00 0.00 0.00 Transfers of Direct Costs - Interfund 5780 660,00 0.00 0.00 Transfers of Direct Costs - Interfund 5780 660,00 0.00 0.00 Transfers of Direct Costs - Interfund 5780 660,00 0.00 0.00 Transfers of Direct Costs - Interfund 5780 660,00 0.00 0.00 Total, SERVICES AND OTHER OPERATING EXPENDITURES 227,857,00 198,433.00 Total, SERVICES AND OTHER OPERATING EXPENDITURES 227,857,00 198,433.00 Total, Capital Mirror And Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andrews 5600 0.00 0.00 Total, Capital Mirror Andr	0.0	0.00	0.00	4200	Books and Other Reference Materials
FOOT 1,000	-12.9	219,072.00	251,391.00	4300	Materials and Supplies
TOTAL, BOOKS AND SUPPLIES 3,880.452.00 2,403.072.00 SERVICES AND OTHER OPERATING EXPENDITURES 5100 0.00 0.00 Taval and Conferences 5200 3,000.00 6,000.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400.5450 0.00 0.00 Operations and Housekeeping Services 5500 0.00 0.00 Frintals, Lasses, Repairs, and Noncapitalized Improvements 5600 65,000.00 0.00 Transfers of Direct Costs 5710 0.00 0.00 Transfers of Direct Costs 5700 0.00 0.00 Transfers of Direct Costs 5710 0.00 0.00 Transfers of Direct Costs 5700 0.00 0.00 Transfers of Direct Costs 5800 150,257 0 131,683.00 Communications 5900 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 2227,857.00 108,433.00 CAPTHAL OUTLAY 500 0.00 0.00 Equipment Replacement 6400	-100.0	0.00	23,700.00	4400	Noncapitalized Equipment
Services And Other Operating Expenditures	-39.4	2,184,000.00	3,605,361.00	4700	Food
Subagreements for Services	-38.1	2,403,072.00	3,880,452.00		TOTAL, BOOKS AND SUPPLIES
Travel and Conferences 5200 3,000.00 6,000.00 Dues and Memberships 5300 0.00 0.00 Insurance 5400-5450 0.00 0.00 Operations and Housekeeping Services 5500 0.00 0.00 Rentals, Leases, Repairs, and Nonceptalized Improvements 5600 65,000.00 0.00 Transfers of Direct Costs - Interfund 5750 600.00 750.00 Transfers of Direct Costs - Interfund 5750 600.00 750.00 Professional/Consulting Services and Operating Expenditures 5800 169,227.00 131,883.00 CAPITAL CONTLAY 5800 0.00 0.00 CAPITAL OUTLAY 227,857.00 198,433.00 Equipment 6500 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Unitary 6700 0.00 0.00 Subscription Assets 6700 0.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) <t< td=""><td></td><td></td><td></td><td></td><td>SERVICES AND OTHER OPERATING EXPENDITURES</td></t<>					SERVICES AND OTHER OPERATING EXPENDITURES
Dues and Memberships	0.0	0.00	0.00	5100	Subagreements for Services
Insurance	100.0	6,000.00	3,000.00	5200	Travel and Conferences
Operations and Housekeeping Services 5500 0.00 0.00 Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 65,000.00 60,000.00 Transfers of Direct Costs 5770 0.00 0.00 Transfers of Direct Costs - Interfund 5760 600.00 750.00 Professional/Consulting Services and Operating Expenditures 5800 159,257.00 131,683.00 Communications 5900 0.00 0.00 0.00 Communications 5900 0.00 0.00 158,433.00 Communications 5900 0.00 0.00 158,433.00 Communications 5900 0.00 0.00 0.00 Communications 5900 0.00 0.00 0.00 CAPTAL OUTLAY 8000 0.	0.0	0.00	0.00	5300	Dues and Memberships
Rentals, Leases, Repairs, and Noncapitalized Improvements 5600 65,000.00 60,000.00 Transfers of Direct Costs 5710 0.00 0.00 Transfers of Direct Costs Interfund 5750 600.00 750.00 Professional/Consulting Services and Operating Expenditures 5800 159,257.00 131,883.00 Communications 5900 0.00 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 227,857.00 198,433.00 CAPITAL OUTLAY 801 0.00 0.00 Equipment 6400 9,000.00 0.00 Equipment Replacement 6500 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Subscription Assets 6700 0.00 0.00 Other Countries 6700 0.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 80 0.00 0.00 Other Service - Interest 7438 0.00 0.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00	0.0	0.00	0.00	5400-5450	Insurance
Transfers of Direct Costs 5710 0.00 0.00 Transfers of Direct Costs - Interfund 5750 800.00 750.00 Professional/Consulting Services and Operating Expenditures 5800 159.257.00 131.683.00 Communications 5900 0.00 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 27.657.00 198.433.00 CAPITAL OUTLAY 8000 0.00 0.00 Equipment 6400 9.000.00 0.00 Equipment Replacement 6500 0.00 0.00 Lease Assets 6600 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 9.000.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 70.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 7438 0.00 0.00 Other Debt Service - Principal 7438 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 TOTAL, OTHER OUTGO (Excluding Transfers	0.0	0.00	0.00	5500	Operations and Housekeeping Services
Transfers of Direct Costs - Interfund	-7.7	60,000.00	65,000.00	5600	Rentals, Leases, Repairs, and Noncapitalized Improvements
Professional/Consulting Services and Operating Expenditures 5800 159,257.00 131,833.00 Communications 5800 0.00 0.00 0.00 Communications 5800 0.00 0.00 0.00 Communications 5800 0.00 0.00 0.00 Capital Outlay Capital Outl	0.0	0.00	0.00	5710	Transfers of Direct Costs
Communications	25.0	750.00	600.00	5750	Transfers of Direct Costs - Interfund
Communications Service Detail Service Service	-17.3	131,683.00	159,257.00	5800	Professional/Consulting Services and Operating Expenditures
Buildings and Improvements of Buildings	0.0	0.00	0.00	5900	
Buildings and Improvements of Buildings	-12.9	198,433.00	227,857.00		TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES
Buildings and Improvements of Buildings					
Equipment 6400 9,000.00 0.00 Equipment Replacement 6500 0.	0.0	0.00	0.00	6200	
Equipment Replacement	-100.0		9,000.00		
Lease Assets	0.0				
Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 9,000.00 0.00 TOTAL, CAPITAL OUTLAY 9,000.00 0.00 TOTAL, CAPITAL OUTLAY 9,000.00 0.00 TOTAL OUTLAY 9,000.00 0.00 TOTAL Service 10	0.0				
TOTAL, CAPITAL OUTLAY 9,000.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 144,629.00 144,629.00 Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00	0.0				
OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00	-100.0				
Debt Service 7438 0.00 0.00 Other Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund 7350 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00			3,223.22		
Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7350 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 144,629.00 144,629.00 144,629.00 Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00					
Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund 7350 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00	0.0	0.00	0.00	7438	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7350 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00	0.0				
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund 7350 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00	0.0			7400	·
Transfers of Indirect Costs - Interfund 7350 162,898.00 193,438.00 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00	0.0	0.00	0.00		· · · · · · · · · · · · · · · · · · ·
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 162,898.00 193,438.00 TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00	18.7	193 438 00	162 898 00	7350	
TOTAL, EXPENDITURES 7,152,228.00 5,778,601.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00	18.7			7550	
INTERFUND TRANSFERS	-19.2				
INTERFUND TRANSFERS IN From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00	-19.2	3,776,001.00	1,132,226.00		
From: General Fund 8916 144,629.00 144,629.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 144,629.00 INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00					
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN 8919 0.00 0.00 INTERFUND TRANSFERS OUT 144,629.00 144,629.00 144,629.00 Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00	0.0	144 630 00	144 620 00	9016	
(a) TOTAL, INTERFUND TRANSFERS IN 144,629.00 INTERFUND TRANSFERS OUT 7619 Other Authorized Interfund Transfers Out 7619 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00	0.0				
INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00				6919	
Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00	0.0	144,629.00	144,629.00		
(b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00					
	0.0			7619	
	0.0	0.00	0.00		
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00	0.0	0.00	0.00	8965	
Long-Term Debt Proceeds					
Proceeds from Leases 8972 0.00 0.00	0.0	0.00	0.00	8972	Proceeds from Leases
Proceeds from SBITAs 8974 0.00 0.00	0.0	0.00	0.00	8974	Proceeds from SBITAs
All Other Financing Sources 8979 0.00 0.00	0.0	0.00	0.00	8979	All Other Financing Sources
(c) TOTAL, SOURCES 0.00 0.00	0.0	0.00	0.00		(c) TOTAL, SOURCES
USES					USES
Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00	0.0	0.00	0.00	7651	Transfers of Funds from Lapsed/Reorganized LEAs

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

01 61119 0000000 Form 13 F8BX1WYUMG(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			144,629.00	144,629.00	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	2,954,398.00	2,309,611.00	-21.8%
3) Other State Revenue		8300-8599	3,775,959.00	3,035,703.00	-19.6%
4) Other Local Revenue		8600-8799	492,428.00	331,546.00	-32.7%
5) TOTAL, REVENUES			7,222,785.00	5,676,860.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,989,330.00	5,585,163.00	-20.1%
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		162,898.00	193,438.00	18.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except 7600-	0.00	0.00	0.070
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,152,228.00	5,778,601.00	-19.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,557.00	(101,741.00)	-244.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,629.00	144,629.00	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		0000 0000	144,629.00	144,629.00	0.0%
					-80.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,186.00	42,888.00	-00.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,855,654.00	4,070,840.00	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,855,654.00	4,070,840.00	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,855,654.00	4,070,840.00	5.6%
2) Ending Balance, June 30 (E + F1e)			4,070,840.00	4,113,728.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	1,007.90	0.00	-100.0%
Stores		9712	108,011.09	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,961,821.01	4,113,728.00	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

01 61119 0000000 Form 13 F8BX1WYUMG(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,505,637.01	3,660,337.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	445,325.00	442,532.00
9010	Other Restricted Local	10,859.00	10,859.00
Total, Restricted Balance		3,961,821.01	4,113,728.00

			2022.24	2024.25	Doug 4
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	60,516.00	25,921.00	-57.2%
5) TOTAL, REVENUES			560,516.00	525,921.00	-6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	478,645.00	500,000.00	4.5
6) Capital Outlay		6000-6999	197,302.00	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			675,947.00	500,000.00	-26.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,431.00)	25,921.00	-122.5
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	0.09
b) Uses		7630-7699	0.00	0.00	0.04
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,431.00)	25,921.00	-122.59
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,296,309.00	1,180,878.00	-8.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,296,309.00	1,180,878.00	-8.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,296,309.00	1,180,878.00	-8.9
2) Ending Balance, June 30 (E + F1e)			1,180,878.00	1,206,799.00	2.2
Components of Ending Fund Balance			,,.	,,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed		00	5.00	0.00	0.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		0.00	0.00	0.00	0.0
Other Assignments		9780	1,180,878.00	1,206,799.00	2.2
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			5.55	5.55	3.0
1) Cash					
a) in County Treasury		9110	1,658,667.68		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
		9130	0.00		
c) in Revolving Cash Account		0.00	0.00		
c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9135	0.00		
c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135 9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,658,667.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
1) Accounts Payable		9500	.32		
		9590	0.00		
2) Due to Grantor Governments					
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,658,667.36		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	500,000.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, LCFF SOURCES			500,000.00	500,000.00	0.0
OTHER STATE REVENUE			000,000.00	000,000.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
		6590	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	28,768.00	25,921.00	-9.9
Net Increase (Decrease) in the Fair Value of Investments		8662	31,748.00	0.00	-100.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			60,516.00	25,921.00	-57.2
TOTAL, REVENUES			560,516.00	525,921.00	-6.2
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		2000	0.00	0.00	0.0
			0.00	0.00	0.0
EMPLOYEE BENEFITS		0404.0400		* * *	
STRS		3101-3102	0.00	0.00	0.
PERS		3201-3202	0.00	0.00	0.
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.
Health and Welfare Benefits		3401-3402	0.00	0.00	0.
Unemploy ment Insurance		3501-3502	0.00	0.00	0.
Workers' Compensation		3601-3602	0.00	0.00	0.
OPEB, Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	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	478,645.00	500,000.00	4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			478,645.00	500,000.00	4.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	197,302.00	0.00	-100.0%
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			197,302.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			675,947.00	500,000.00	-26.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES			2.00	1.00	3.07
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		. 300	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
		0990			
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	60,516.00	25,921.00	-57.2%	
5) TOTAL, REVENUES			560,516.00	525,921.00	-6.2%	
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		675,947.00	500,000.00	-26.0%	
9) Other Outgo	9000-9999	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			675,947.00	500,000.00	-26.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(115,431.00)	25,921.00	-122.5%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,431.00)	25,921.00	-122.5%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,296,309.00	1,180,878.00	-8.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,296,309.00	1,180,878.00	-8.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,296,309.00	1,180,878.00	-8.9%	
2) Ending Balance, June 30 (E + F1e)			1,180,878.00	1,206,799.00	2.2%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	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	0.09	
d) Assigned			1.00	2.00	0.07	
Other Assignments (by Resource/Object)		9780	1,180,878.00	1,206,799.00	2.29	
e) Unassigned/Unappropriated		3700	1, 160,676.00	1,200,799.00	2.2	
е) опазывней опарргорнатей		9789	0.00	0.00	0.09	
Reserve for Economic Uncertainties						

Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

01 61119 0000000 Form 14 F8BX1WYUMG(2024-25)

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

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

					F8BX1WYUMG(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	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.09	
4) Other Local Revenue		8600-8799	1,014,800.00	446,602.00	-56.09	
5) TOTAL, REVENUES			1,014,800.00	446,602.00	-56.0	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	0.00	0.00	0.0	
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0	
4) Books and Supplies		4000-4999	0.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0	
6) Capital Outlay		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,				
		7400-7499	0.00	0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0	
9) TOTAL, EXPENDITURES			0.00	0.00	0.0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,014,800.00	446,602.00	-56.0	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0	
b) Transfers Out		7600-7629	0.00	0.00	0.0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0	
b) Uses		7630-7699	0.00	0.00	0.0	
3) Contributions		8980-8999	0.00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,014,800.00	446,602.00	-56.0	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	20,863,322.00	21,878,122.00	4.9	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			20,863,322.00	21,878,122.00	4.9	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			20,863,322.00	21,878,122.00	4.9	
2) Ending Balance, June 30 (E + F1e)			21,878,122.00	22,324,724.00	2.0	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0	
Stores		9712	0.00	0.00	0.0	
Prepaid Items		9712	0.00	0.00	0.0	
All Others		9719	0.00	0.00	0.0	
b) Restricted		9719	0.00	0.00	0.0	
•		9740	0.00	0.00	0.0	
c) Committed		0750	0.00	0.00	0.0	
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments	0000	9760	16,964,129.00	17,281,832.00	1.9	
To cover 3 weeks payroll per BP 3100	0000	9760	7,274,650.00			
Deficit spending mitigation measures	0000	9760	9, 689, 479.00			
To cover 3 weeks payroll per BP 3100	0000	9760		7,781,832.00		
Set-aside for agreed upon contribution to heathl benefits	0000	9760		9, 500, 000. 00		
d) Assigned						
Other Assignments		9780	0.00	0.00	0.0	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	4,913,993.00	5,042,892.00	2.6	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	
G. ASSETS						
1) Cash						
a) in County Treasury		9110	21,878,122.18			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00			
b) in Banks		9120	0.00			

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

01 61119 0000000 Form 17 F8BX1WYUMG(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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		3000	21,878,122.18		
			21,070, 122. 10		
H. DEFERRED OUTFLOWS OF RESOURCES		9490	0.00		
1) Deferred Outflows of Resources		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			21,878,122.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	503,904.00	446,602.00	-11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	510,896.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,014,800.00	446,602.00	-56.0%
TOTAL, REVENUES			1,014,800.00	446,602.00	-56.0%
INTERFUND TRANSFERS			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				0.00	0.070
To: General Fund/CSSF			0.00		
		7640		0.00	0.00/
		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out			0.00 0.00 0.00	0.00 0.00	0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7613	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		7613	0.00 0.00 0.00	0.00 0.00	0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES		7613	0.00 0.00 0.00	0.00 0.00	0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources		7613 7619	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		7613	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES		7613 7619	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES		7619 7619 8965	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES		7613 7619	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES		7619 7619 8965	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs		7619 7619 8965	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs (d) TOTAL, USES		7619 7619 8965	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs (c) TOTAL, SOURCES USES Transfers of Funds from Lapsed/Reorganized LEAs (d) TOTAL, USES CONTRIBUTIONS		7619 7619 8965 7651	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0% 0.0%

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

01 61119 0000000 Form 17 F8BX1WYUMG(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	1,014,800.00	446,602.00	-56.0%	
5) TOTAL, REVENUES			1,014,800.00	446,602.00	-56.0%	
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%	
0) Other Outgo	9000-9999	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,014,800.00	446,602.00	-56.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,014,800.00	446,602.00	-56.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	20,863,322.00	21,878,122.00	4.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			20,863,322.00	21,878,122.00	4.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			20,863,322.00	21,878,122.00	4.9%	
2) Ending Balance, June 30 (E + F1e)			21,878,122.00	22,324,724.00	2.0%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	16,964,129.00	17,281,832.00	1.9%	
To cover 3 weeks payroll per BP 3100	0000	9760	7,274,650.00	17,201,002.00	1.070	
Deficit spending mitigation measures To cover 3 weeks payroll per RP 3100	0000	9760 9760	9, 689, 479. 00	7 704 000 00		
To cover 3 weeks payroll per BP 3100	0000	9760		7,781,832.00		
Set-aside for agreed upon contribution to heathl benefits	0000	9760		9,500,000.00		
d) Assigned Other Assignments (by Passures/Object)		0790	0.00	0.00	0.000	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated					_	
Reserve for Economic Uncertainties		9789	4,913,993.00	5,042,892.00	2.6%	
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

01 61119 0000000 Form 17 F8BX1WYUMG(2024-25)

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

FE					
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	2,940,399.00	934,997.00	-68.2%
5) TOTAL, REVENUES			2,940,399.00	934,997.00	-68.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	641,745.00	689,005.00	7.4%
3) Employee Benefits		3000-3999	260,352.00	276,557.00	6.2%
4) Books and Supplies		4000-4999	40,838.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,955,981.00	1,793,497.00	-63.8%
6) Capital Outlay		6000-6999	38,252,803.00	81,593,111.00	113.3%
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			44,151,719.00	84,352,170.00	91.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,211,320.00)	(83,417,173.00)	102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	90,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			90,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,788,680.00	(83,417,173.00)	-271.0%
F. FUND BALANCE, RESERVES			10,700,000.00	(00,111,110.00)	27.1.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,880,744.00	105,669,424.00	85.8%
		9793	0.00	0.00	0.0%
b) Audit Adjustments		9793	56,880,744.00		
c) As of July 1 - Audited (F1a + F1b)		9795		105,669,424.00	85.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,880,744.00	105,669,424.00	85.8%
2) Ending Balance, June 30 (E + F1e)			105,669,424.00	22,252,251.00	-78.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	105,669,424.00	22,252,251.00	-78.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	136,697,770.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
5) III Baliko			i l		
c) in Revolving Cash Account		9130	0.00		
		9130 9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor 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			136,697,770.11		
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	(.77)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(.77)		
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)			136,697,770.88		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.09
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				2.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	1,532,240.00	934,997.00	-39.0
Net Increase (Decrease) in the Fair Value of Investments		8662	1,408,076.00	0.00	-100.0
Other Local Revenue		0002	1,400,070.00	0.00	-100.0
All Other Local Revenue		8699	83.00	0.00	-100.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
		01 ១៦			
TOTAL, OTHER LOCAL REVENUE			2,940,399.00	934,997.00	-68.2
TOTAL, REVENUES			2,940,399.00	934,997.00	-68.2
CLASSIFIED SALARIES					

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Classified Supervisors' and Administrators' Salaries		2300	478,505.00	516,631.00	8.09
Clerical, Technical and Office Salaries		2400	163,240.00	172,374.00	5.69
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			641,745.00	689,005.00	7.49
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	168,733.00	183,355.00	8.7
OASDI/Medicare/Alternative		3301-3302	45,413.00	49,758.00	9.69
Health and Welfare Benefits		3401-3402	15,836.00	10,850.00	-31.5
Unemployment Insurance		3501-3502	323.00	346.00	7.1
Workers' Compensation		3601-3602	20,224.00	21,705.00	7.3
OPEB, Allocated		3701-3702	9,823.00	10,543.00	7.3
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			260,352.00	276,557.00	6.2
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	27,199.00	0.00	-100.0
Noncapitalized Equipment		4400	13,639.00	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			40,838.00	0.00	-100.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	872.00	0.00	-100.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	32,249.00	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,081,044.00	1,743,497.00	-57.3
Transfers of Direct Costs		5710	0.00	0.00	0.04
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	841,816.00	50,000.00	-94.19
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,955,981.00	1,793,497.00	-63.89
CAPITAL OUTLAY					
Land		6100	491,988.00	0.00	-100.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	37,705,353.00	81,593,111.00	116.4
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	55,462.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			38,252,803.00	81,593,111.00	113.3
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.04
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			44,151,719.00	84,352,170.00	91.19
INTERFUND TRANSFERS			, ,	,, 0.00	57.11
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09

					<u> </u>
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	90,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			90,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			90,000,000.00	0.00	-100.0%

F8BX1					
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	2,940,399.00	934,997.00	-68.2%
5) TOTAL, REVENUES			2,940,399.00	934,997.00	-68.2%
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		43,667,555.00	84,352,170.00	93.2%
o) Figure Gervious	0000 0000	Except 7600-	40,007,000.00	04,002,170.00	00.27
9) Other Outgo	9000-9999	7699	484,164.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			44,151,719.00	84,352,170.00	91.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(41,211,320.00)	(83,417,173.00)	102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	90,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			90,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,788,680.00	(83,417,173.00)	-271.0%
F. FUND BALANCE, RESERVES			10,7 00,000.00	(66, 111, 116.66)	27 1107
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,880,744.00	105,669,424.00	85.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
		9193	56,880,744.00		85.8%
c) As of July 1 - Audited (F1a + F1b)		0705		105,669,424.00	
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,880,744.00	105,669,424.00	85.8%
2) Ending Balance, June 30 (E + F1e)			105,669,424.00	22,252,251.00	-78.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	105,669,424.00	22,252,251.00	-78.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

01 61119 0000000 Form 21 F8BX1WYUMG(2024-25)

	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	9010	Other Restricted Local	105,669,424.00 22,252,251.00
Total, Restr	ricted Balance		105,669,424.00 22,252,251.00

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,050,158.00	843,150.00	-72.49
5) TOTAL, REVENUES			3,050,158.00	843,150.00	-72.49
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	5,743.00	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	227,333.00	0.00	-100.0
6) Capital Outlay		6000-6999	7,424,364.00	0.00	-100.0
		7100-7299,	7,121,001.00	0.00	100.0
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			7,657,440.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(4 607 393 00)	943 450 00	110.2
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(4,607,282.00)	843,150.00	-118.39
I) 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		7000-7029	0.00	0.00	0.0
•		2002 2072		0.00	
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	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,607,282.00)	843,150.00	-118.39
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,377,200.00	8,769,918.00	-34.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			13,377,200.00	8,769,918.00	-34.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			13,377,200.00	8,769,918.00	-34.4
2) Ending Balance, June 30 (E + F1e)			8,769,918.00	9,613,068.00	9.6
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	8,769,918.00	9,613,068.00	9.6
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS				+	
1) Cash					
a) in County Treasury		9110	12,563,615.64		
		9111	0.00		
		J.11			
Fair Value Adjustment to Cash in County Treasury In Banks		9120	U UU I		
b) in Banks		9120 9130	0.00		
		9120 9130 9135	0.00 0.00 0.00		

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		12,563,615.64		
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	(.22)		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES	3030	(.22)		
· · · ·		(.22)		
J. DEFERRED INFLOWS OF RESOURCES	0000			
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		12,563,615.86		
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	1,120,875.00	423,175.00	-62.2
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	358,234.00	419,975.00	17.2
Net Increase (Decrease) in the Fair Value of Investments	8662	361,910.00	0.00	-100.0
Fees and Contracts				
Mitigation/Developer Fees	8681	1,209,139.00	0.00	-100.0
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0
All Other Transfers In from All Others	8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		3,050,158.00	843,150.00	-72.4
TOTAL, REVENUES		3,050,158.00	843,150.00	-72.4
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0
CLASSIFIED SALARIES			5.30	5.0
Classified Support Salaries	2200	0.00	0.00	0.0

Description Resource	e Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES				
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	3,079.00	0.00	-100.0
Noncapitalized Equipment	4400	2,664.00	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES		5,743.00	0.00	-100.0
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	96,461.00	0.00	-100.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	130,872.00	0.00	-100.0
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		227,333.00	0.00	-100.0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	23,247.00	0.00	-100.0
Buildings and Improvements of Buildings	6200	7,289,715.00	0.00	-100.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	111,402.00	0.00	-100.0
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		7,424,364.00	0.00	-100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
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		7,657,440.00	0.00	-100.0
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
		1		1
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0

			I		
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%

			-	F8BX1W1UMG(2024-25)	
Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,050,158.00	843,150.00	-72.4%
5) TOTAL, REVENUES			3,050,158.00	843,150.00	-72.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		96,114.00	0.00	-100.0%
8) Plant Services	8000-8999		7,561,326.00	0.00	-100.0%
		Except 7600-	,,		
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,657,440.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,607,282.00)	843,150.00	-118.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(4,607,282.00)	843,150.00	-118.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,377,200.00	8,769,918.00	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,377,200.00	8,769,918.00	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0700	13,377,200.00	8,769,918.00	-34.4%
2) Ending Balance, June 30 (E + F1e)			8,769,918.00	9,613,068.00	9.6%
Components of Ending Fund Balance			0,703,310.00	9,010,000.00	3.070
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash			0.00	0.00	
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,769,918.00	9,613,068.00	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

01 61119 0000000 Form 25 F8BX1WYUMG(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	8,769,918.00	9,613,068.00
Total, Restricted Balance			8,769,918.00	9,613,068.00

					F8BX1WYUMG(2024-2
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	618,772.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,030.00	39,601.00	-57.4%
5) TOTAL, REVENUES			711,802.00	39,601.00	-94.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
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	311,365.00	0.00	-100.0
7) Other Outgo (evaluding Transfers of Indirect Costs)		7100-7299,			
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	0.00
9) TOTAL, EXPENDITURES			311,365.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400,437.00	39,601.00	-90.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
		8980-8999	0.00	0.00	0.0
3) Contributions		0900-0999			
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,437.00	39,601.00	-90.19
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,738.00	623,175.00	179.8
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			222,738.00	623,175.00	179.8
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			222,738.00	623,175.00	179.8
2) Ending Balance, June 30 (E + F1e)			623,175.00	662,776.00	6.4
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	623,175.00	662,776.00	6.4
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned			3.30	3.30	3.0
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated		0.00	5.50	0.00	3.0
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
		9789 9790	0.00	0.00	0.0
Unassigned/Unappropriated Amount		3130	0.00	0.00	0.0
G. ASSETS 1) Cash					
		0140	040 766 70		
a) in County Treasury		9110	813,766.73		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		813,766.73		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES	9000	0.00		
		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)		813,766.73		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
OTHER STATE REVENUE				
School Facilities Apportionments	8545	618,772.00	0.00	-100.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		618,772.00	0.00	-100.09
OTHER LOCAL REVENUE				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.0%
Interest	8660	24,039.00	39,601.00	64.7%
Net Increase (Decrease) in the Fair Value of Investments	8662	68,991.00	0.00	-100.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.09
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		93,030.00	39,601.00	-57.4%
TOTAL, REVENUES		711,802.00	39,601.00	-94.4%
CLASSIFIED SALARIES		711,002.00	00,001.00	54.47/
Classified Support Salaries	2200	0.00	0.00	0.0%
•	2300	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2400			
Clerical, Technical and Office Salaries		0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.09
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.09
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	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%

					F8BX1WYUMG(2024-25	
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09	
Transfers of Direct Costs		5710	0.00	0.00	0.09	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	311,365.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	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			311,365.00	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0%	
To County Offices		7212	0.00	0.00	0.0%	
To JPAs		7213	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%	
Debt Service						
Debt Service - Interest		7438	0.00	0.00	0.0%	
Other Debt Service - Principal		7439	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			311,365.00	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.09	
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.04	
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	
		8973	0.00	0.00	0.0	
Proceeds from Lease Revenue Bonds						
Proceeds from Lease Revenue Bonds Proceeds from SBITAs		8974	0.00	0.00	0.0	
		8974 8979	0.00 0.00	0.00	0.0'	

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	618,772.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,030.00	39,601.00	-57.4%
5) TOTAL, REVENUES			711,802.00	39,601.00	-94.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		311,365.00	0.00	-100.0%
0) Other Order	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			311,365.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			400,437.00	39,601.00	-90.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,437.00	39,601.00	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,738.00	623,175.00	179.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,738.00	623,175.00	179.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,738.00	623,175.00	179.8%
2) Ending Balance, June 30 (E + F1e)			623,175.00	662,776.00	6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	623,175.00	662,776.00	6.4%
c) Committed		3140	020,170.00	002,770.00	0.476
Stabilization Arrangements		9750	0.00	0.00	0.0%
-		9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9700	0.00	0.00	0.0%
d) Assigned		0700			
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 County School Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	623,175.00	662,776.00
Total, Restricted Balance		623,175.00	662,776.00

					F8BX1WYUMG(2024-2
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,996,815.00	1,233,038.00	-58.99
5) TOTAL, REVENUES			2,996,815.00	1,233,038.00	-58.99
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	74,401.00	81,042.00	8.9
3) Employ ee Benefits		3000-3999	30,165.00	32,040.00	6.2
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	35,000.00	40,000.00	14.3
6) Capital Outlay		6000-6999	1,214,759.00	1,083,333.00	-10.8
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	2,245,880.00	424,000.00	-81.1
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			3,600,205.00	1,660,415.00	-53.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(603,390.00)	(427,377.00)	-29.2
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,843.00	6,843.00	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		0900-0999	6,843.00	6,843.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(596,547.00)	(420,534.00)	-29.5
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,673,629.00	6,077,082.00	-8.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			6,673,629.00	6,077,082.00	-8.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			6,673,629.00	6,077,082.00	-8.9
2) Ending Balance, June 30 (E + F1e)			6,077,082.00	5,656,548.00	-6.9
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	175,949.00	196,265.00	11.5
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	5,901,133.00	5,460,283.00	-7.5
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			5.30	0.00	0.0
1) Cash					
a) in County Treasury		9110	7,054,458.82		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury Police Police					
b) in Banks		9120	64,896.85		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	635,558.79		
10) TOTAL, ASSETS			7,754,914.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	601,191.85		
2) TOTAL, DEFERRED INFLOWS			601,191.85		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,153,722.61		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	943,075.00	1,012,188.00	7.39
Interest		8660	161,048.00	138,633.00	-13.99
Net Increase (Decrease) in the Fair Value of Investments		8662	150,769.00	0.00	-100.09
Other Local Revenue					
All Other Local Revenue		8699	77,922.00	82,217.00	5.5%
All Other Transfers In from All Others		8799	1,664,001.00	0.00	-100.09
TOTAL, OTHER LOCAL REVENUE			2,996,815.00	1,233,038.00	-58.9%
TOTAL, REVENUES			2,996,815.00	1,233,038.00	-58.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	74,401.00	81,042.00	8.99
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			74,401.00	81,042.00	8.99
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	19,512.00	20,932.00	7.3
OASDI/Medicare/Alternative		3301-3302	5,655.00	6,164.00	9.0
Health and Welfare Benefits		3401-3402	1,110.00	1,110.00	0.04
Unemploy ment Insurance		3501-3502	405.00	41.00	-89.9
Workers' Compensation		3601-3602	2,344.00	2,553.00	8.99
er a process and a second control of the control of			_,050	_,000.00	5.0

			 		
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,165.00	32,040.00	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,000.00	40,000.00	14.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	40,000.00	14.3%
CAPITAL OUTLAY					
Land		6100	47,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,167,759.00	1,083,333.00	-7.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,214,759.00	1,083,333.00	-10.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					ı
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,842,701.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	147,179.00	160,000.00	8.7%
Other Debt Service - Principal		7439	256,000.00	264,000.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,245,880.00	424,000.00	-81.1%
TOTAL, EXPENDITURES			3,600,205.00	1,660,415.00	-53.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	6,843.00	6,843.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,843.00	6,843.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

01 61119 0000000 Form 40 F8BX1WYUMG(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,843.00	6,843.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,996,815.00	1,233,038.00	-58.9%
5) TOTAL, REVENUES			2,996,815.00	1,233,038.00	-58.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,354,325.00	1,236,415.00	-8.7%
		Except 7600-	1,004,020.00	1,200,410.00	0.7 %
9) Other Outgo	9000-9999	7699	2,245,880.00	424,000.00	-81.1%
10) TOTAL, EXPENDITURES			3,600,205.00	1,660,415.00	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(603,390.00)	(427,377.00)	-29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,843.00	6,843.00	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			6,843.00	6,843.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(596,547.00)	(420,534.00)	-29.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,673,629.00	6,077,082.00	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,673,629.00	6,077,082.00	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,673,629.00	6,077,082.00	-8.9%
2) Ending Balance, June 30 (E + F1e)			6,077,082.00	5,656,548.00	-6.9%
Components of Ending Fund Balance			0,077,002.00	0,000,010.00	0.07.
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash Stores		9711	0.00	0.00	0.0%
		9712 9713	0.00		0.0%
Prepaid Items All Others		9713 9719		0.00 0.00	0.0%
			0.00		
b) Restricted		9740	175,949.00	196,265.00	11.5%
c) Committed		0			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,901,133.00	5,460,283.00	-7.5%
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 Capital Outlay Projects Exhibit: Restricted Balance Detail

01 61119 0000000 Form 40 F8BX1WYUMG(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	175,949.00	196,265.00
Total, Restricted Balance			175,949.00	196.265.00

				F8BX1WYUMG(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	79,100.00	79,100.00	0.0
4) Other Local Revenue		8600-8799	16,785,860.00	20,305,225.00	21.0
5) TOTAL, REVENUES			16,864,960.00	20,384,325.00	20.9
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.
4) Books and Supplies		4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.
6) Capital Outlay		6000-6999	0.00	0.00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
7) Other Outgo (excluding Transfers of Thuriett Obsts)		7400-7499	16,687,109.00	19,739,794.00	18.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES			16,687,109.00	19,739,794.00	18.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			177,851.00	644,531.00	262.
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses					
a) Sources		8930-8979	4,990,440.00	0.00	-100
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			4,990,440.00	0.00	-100.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,168,291.00	644,531.00	-87.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,885,181.00	21,053,472.00	32
b) Audit Adjustments		9793	0.00	0.00	0
c) As of July 1 - Audited (F1a + F1b)			15,885,181.00	21,053,472.00	32
d) Other Restatements		9795	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)			15,885,181.00	21,053,472.00	32
2) Ending Balance, June 30 (E + F1e)			21,053,472.00	21,698,003.00	3
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0
Stores		9712	0.00	0.00	0
Prepaid Items		9713	0.00	0.00	0
All Others		9719	0.00	0.00	0
b) Restricted		9740	21,053,472.00	21,698,003.00	3
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0
Other Commitments		9760	0.00	0.00	0
d) Assigned					
Other Assignments		9780	0.00	0.00	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0
G. ASSETS		<u> </u>		1 1 4	<u> </u>
1) Cash					
a) in County Treasury		9110	18,266,643.25		
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		
, v		9140	0.00		

	2024-25 s Budget	Percent Difference
1) Due from Order Covernment 9250 0.00	00	
Silone Form Order Funds	00	
5) Stores	00	
1, Piers 1, Piers	00	
8) Other Current Assetts 93:00 0.00 9) Lases Receivable 93:00 0.00 9) Lases Receivable 93:00 0.00 19) TOTAL ASSETS 94:00 1.06 0.00 2.1 TOTAL DEFERRED OUTFLOWS 95:00 1.1 LABALITIES 95:00 1.1 ACCOUNTS PAYIBLE 95:00 2.1 DUE dranked College 95:00 0.00 2.1 DUE dranked Received 95:00 0.00 2.1 DUE ASSET PAYIBLE 95:00 2.1 DUE ASSE	00	
10 10 10 10 10 10 10 10	00	
10,1107L, ASSETS	00	
Deference Outlines of Resources 940	00	
1,0 1,0	25	
2. I. I. DEFERRED OUTFLOWS 9.00 0.00		
LIABILITIES	00	
1,0 0,0	00	
2) Due to Gentro Covernments		
3) Due to Other Funds	00	
A) Current Loans 9640 0.00 5) Increamed Revenue 9650 0.00 6) 10TOAL LAISHLITES 9650 I) DeFERRED INFLOWS OF RESOURCES I) Deferred Inflows of Resources 9650 0.00 2. 2 TOATAL DEFERRED INFLOWS 0.00 K. FUND EQUITY Ending Fund Balance, June 30 (C10 + Hz) - (16 + Jz) 1.00 K. FUND EQUITY Ending Fund Balance, June 30 (C10 + Hz) - (16 + Jz) 1.00 A) CHEN EASTER REVENUE 970 A) Other Foderial Revenue 8290 0.00 TOTAL, FEDERAL REVENUE 970 TOTAL, TEDERAL REVENUE 970 TOTAL STEVENUE 970 TOTAL OTHER STATE REVENUE 970 TOTAL OTHER STATE REVENUE 970 COTHER STATE REVENUE 970 COTHER STATE REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COTHER JOCAL REVENUE 970 COUNTY and District Taxes 970 Fund Indebtedness Levies 970 Supplemental Taxes 970 Fund Years' Taxes 970 Fund Years' Taxes 970 Fund George Price State 970 Fund George Price Price Price 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 All Other Local Revenue 970 Bood Redemptions 970 TOTAL, Other Boulding Transfers of Indirect Costs) 970 COTHER LOCAL REVENUE 970 COTHER STATE S	00	
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1) Deferred Inflows of Resources 9690 0.00 2) TOTAL DEFERRED INFLOWS 10.00 K FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) 18,266,643.25 FEDERAL REVENUE 30,000 TOTAL, FEDERAL REVENUE 3290 0.00 TOTAL, FEDERAL REVENUE 3290 0.00 TOTAL, FEDERAL REVENUE 3290 0.00 TOTAL STAFE REVENUE 3290 0.00 TOTAL STAFE REVENUE 3290 0.00 TOTAL STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL, OTHER STAFE REVENUE 3290 0.00 TOTAL STAFE REVENUE 3290 0.00 TOTHER LOCAL REVENUE 3290 0.00 Prior Years' Taxes 3290 0.00 P	00	
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Homeowners' Exemptions		
Other Subventions/in-Lieu Taxes 8572 0.00 TOTAL, OTHER STATE REVENUE 79,100.00 OTHER LOCAL REVENUE County and District Taxes County and District Taxes Voted Indebtedness Levies Secured Roll 8611 11,740,360.00 Unsecured Roll 8612 620,800.00 Prior Years' Taxes 8614 735,000.00 Supplemental Taxes 8614 735,000.00 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 0.00 Interest 8660 228,246.00 Net Increase (Decrease) in the Fair Value of Investments 8662 388,754.00 Other Local Revenue 8699 0.00 All Other Transfers In from All Others 8799 0.00 TOTAL, OTHER LOCAL REVENUE 16,863,800.00 TOTAL, EVENUES 16,863,800.00 OHER OUTGO (excluding Transfers of Indirect Costs) 243 4,550,150.00 Bond Redemptions 7433 4,550,150.00 Bond Interest and Other Service Charges 7438 0.00 Other Debt Service - Interest 7438 0.00<		
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Supplemental Taxes 8614 735,000.00 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 0.00 Interest 8660 228,246.00 Net Increase (Decrease) in the Fair Value of Investments 8662 388,754.00 Other Local Revenue 8692 0.00 All Other Transfers In from All Others 8799 0.00 TOTAL, OTHER LOCAL REVENUE 16,785,860.00 TOTAL, REVENUES 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7433 4,550,150.00 Bond Interest and Other Service Charges 7434 12,136,959.00 Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00		0.09
Penalties and Interest from Delinquent Non-LCFF Taxes 8629 0.00 Interest 8660 228,246.00 Net Increase (Decrease) in the Fair Value of Investments 8662 388,754.00 Other Local Revenue 8699 0.00 All Other Transfers In from All Others 8799 0.00 TOTAL, OTHER LOCAL REVENUE 16,785,860.00 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7433 4,550,150.00 Bond Interest and Other Service Charges 7438 0.00 Other Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00 INTERFUND TRANSFERS		0.09
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Net Increase (Decrease) in the Fair Value of Investments 8662 388,754.00 Other Local Revenue 8699 0.00 All Other Local Revenue 8699 0.00 All Other Transfers In from All Others 8799 0.00 TOTAL, OTHER LOCAL REVENUE 16,785,860.00 TOTAL, REVENUES 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7433 4,550,150.00 Bond Redemptions 7434 12,136,959.00 Debt Service - Interest and Other Service Charges 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00		-28.29
Other Local Revenue 8699 0.00 All Other Local Revenue 8699 0.00 All Other Transfers In from All Others 8799 0.00 TOTAL, OTHER LOCAL REVENUE 16,785,860.00 TOTAL, REVENUES 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7433 4,550,150.00 Bond Redemptions 7434 12,136,959.00 Bond Interest and Other Service Charges 7438 0.00 Other Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 INTERFUND TRANSFERS		
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All Other Transfers In from All Others 8799 0.00 TOTAL, OTHER LOCAL REVENUE 16,785,860.00 TOTAL, REVENUES 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service Bond Redemptions 7433 4,550,150.00 Bond Interest and Other Service Charges 7434 12,136,959.00 Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 INTERFUND TRANSFERS	.00 0.00	0.09
TOTAL, OTHER LOCAL REVENUE 16,785,860.00 TOTAL, REVENUES 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7433 4,550,150.00 Bond Redemptions 7434 12,136,959.00 Bond Interest and Other Service Charges 7438 0.00 Obth Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00		0.09
TOTAL, REVENUES 16,864,960.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service 7433 4,550,150.00 Bond Redemptions 7434 12,136,959.00 Bond Interest and Other Service Charges 7438 0.00 Obet Service - Interest 7439 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00 INTERFUND TRANSFERS		21.09
OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service		20.99
Debt Service 4,550,150.00 Bond Redemptions 7433 4,550,150.00 Bond Interest and Other Service Charges 7434 12,136,959.00 Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00	20,304,325.00	20.99
Bond Redemptions 7433 4,550,150.00 Bond Interest and Other Service Charges 7434 12,136,959.00 Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00 INTERFUND TRANSFERS 10,000		
Bond Interest and Other Service Charges 7434 12,136,959.00 Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00	.00 6,946,826.00	52.7%
Debt Service - Interest 7438 0.00 Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00		52.79
Other Debt Service - Principal 7439 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00 INTERFUND TRANSFERS		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 16,687,109.00 TOTAL, EXPENDITURES 16,687,109.00 INTERFUND TRANSFERS		0.09
TOTAL, EXPENDITURES 16,687,109.00 INTERFUND TRANSFERS		0.09
INTERFUND TRANSFERS		-
	.00 19,739,794.00	18.39
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919 0.00	.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	4,990,440.00	0.00	-100.0%
(c) TOTAL, SOURCES			4,990,440.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,990,440.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES		,		5	
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	79,100.00	79,100.00	0.0%
4) Other Local Revenue		8600-8799	16,785,860.00	20,305,225.00	21.0%
5) TOTAL, REVENUES		0000-0799	16,864,960.00	20,384,325.00	20.9%
B. EXPENDITURES (Objects 1000-7999)			10,004,900.00	20,304,323.00	20.370
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
			0.00		0.0%
4) Ancillary Services	4000-4999			0.00	
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	16,687,109.00	19,739,794.00	18.3%
10) TOTAL, EXPENDITURES			16,687,109.00	19,739,794.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			177,851.00	644,531.00	262.4%
D. OTHER FINANCING SOURCES/USES			·		
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,990,440.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	4,990,440.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,168,291.00	644,531.00	-87.5%
F. FUND BALANCE, RESERVES			0,100,201.00	011,001.00	01.0%
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,885,181.00	21,053,472.00	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9195	15,885,181.00	21,053,472.00	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			15,885,181.00	21,053,472.00	32.5%
2) Ending Balance, June 30 (E + F1e)			21,053,472.00	21,698,003.00	3.1%
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	21,053,472.00	21,698,003.00	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

01 61119 0000000 Form 51 F8BX1WYUMG(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	21,053,472.00	21,698,003.00
Total, Restricted Balance			21.053.472.00	21.698.003.00

				F8BX1WYUMG(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	23,214.00	10,346.00	-55.4
5) TOTAL, REVENUES			23,214.00	10,346.00	-55.4
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) 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 Expenses		5000-5999	25,500.00	23,500.00	-7.8
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			25,500.00	23,500.00	-7.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,286.00)	(13,154.00)	475.4
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,286.00)	(13,154.00)	475.4
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	339,033.00	336,747.00	-0.7
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			339,033.00	336,747.00	-0.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			339,033.00	336,747.00	-0.7
2) Ending Net Position, June 30 (E + F1e)			336,747.00	323,593.00	-3.9
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0
b) Restricted Net Position		9797	336,747.00	323,593.00	-3.9
c) Unrestricted Net Position		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	360,331.76		
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		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
			0.00		
6) Stores		9320			
6) Stores 7) Prepaid Expenditures		9320 9330			
7) Prepaid Expenditures		9330	0.00		
7) Prepaid Expenditures 8) Other Current Assets		9330 9340	0.00 0.00		
7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able		9330	0.00		
7) Prepaid Expenditures 8) Other Current Assets		9330 9340	0.00 0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			360,331.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			360,331.76		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Interest		8660	10,352.00	10,346.00	-0.19
Net Increase (Decrease) in the Fair Value of Investments		8662	8,355.00	0.00	-100.09
Other Local Revenue					
All Other Local Revenue		8699	4,507.00	0.00	-100.09
TOTAL, OTHER LOCAL REVENUE			23,214.00	10,346.00	-55.49
TOTAL, REVENUES			23,214.00	10,346.00	-55.49
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
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		. 300	0.00	0.00	0.0
CLASSIFIED SALARIES			0.00	3.00	0.0
Classified Instructional Salaries		2100	0.00	0.00	0.0
Classified Support Salaries Classified Support Salaries		2100	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2300	0.00	0.00	0.0
		2400	0.00	0.00	0.0

Description Resource Code	es Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
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				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	55	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and	3730	0.00	0.00	0.076
Operating Expenditures	5800	25,500.00	23,500.00	-7.8%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3900	25,500.00	23,500.00	-7.8%
		25,500.00	23,300.00	-1.676
DEPRECIATION AND AMORTIZATION	6000	0.00	0.00	0.00/
Depreciation Expense	6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	7000			
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
TOTAL, EXPENSES		25,500.00	23,500.00	-7.8%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES				
Other Sources		_		_
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.0%
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.0%
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0%

Budget, July 1 Foundation Private-Purpose Trust Fund Expenses by Object

01 61119 0000000 Form 73 F8BX1WYUMG(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
TOTAL, OTHER FINANCING SOURCES/USES						
(a + 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	23,214.00	10,346.00	-55.4%
5) TOTAL, REVENUES			23,214.00	10,346.00	-55.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		25,500.00	23,500.00	-7.8%
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, EXPENSES			25,500.00	23,500.00	-7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,286.00)	(13,154.00)	475.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,286.00)	(13,154.00)	475.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	339,033.00	336,747.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,033.00	336,747.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			339,033.00	336,747.00	-0.7%
2) Ending Net Position, June 30 (E + F1e)			336,747.00	323,593.00	-3.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	336,747.00	323,593.00	-3.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource

Budget, July 1 Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

01 61119 0000000 Form 73 F8BX1WYUMG(2024-25)

2023-24	
Estimated	2024-25
Actuals	Budget

 9010
 Other Restricted Local
 336,747.00
 323,593.00

 Total, Restricted Net Position
 336,747.00
 323,593.00

Description

	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)	8,563.64	8,563.64	8,563.64	8,563.64	8,563.64	8,563.64
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)	8,563.64	8,563.64	8,563.64	8,563.64	8,563.64	8,563.64
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)	8,563.64	8,563.64	8,563.64	8,563.64	8,563.64	8,563.64
7. Adults in Correctional Facilities						
Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

01 61119 0000000 Form A F8BX1WYUMG(2024-25)

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financial	l 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	l in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

01 61119 0000000 Form CC F8BX1WYUMG(2024-25)

ANNUAL CER	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS			
superintendent	Education Code Section 42141, if a school district, either individually or as a member of a joint pow nt of the school district annually shall provide information to the governing board of the school dist ard annually shall certify to the county superintendent of schools the amount of money, if any, the	trict regarding the estimated ac	ccrued but unfund	ed cost of those claims. The
To the County	y Superintendent of Schools:			
C	Our district is self-insured for workers' compensation claims as defined in Education Code Section	ı 42141(a):		
	Total liabilities actuarially determined:	:	\$	
	Less: Amount of total liabilities reserved in budget:	;	\$	
	Estimated accrued but unfunded liabilities:	;	\$	0.00
X 1	This school district is self-insured for workers' compensation claims through a JPA, and offers the	following information:		
	This school district is self-insured for workers' compensation claims through a JPA, and offers the This school district is not self-insured for workers' compensation claims.	e following information: Date of Meeting	: 06/11/24	
т		·	: 06/11/24	
т	This school district is not self-insured for workers' compensation claims.	·	: 06/11/24	
Signed	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board	·	: 06/11/24	
Signed	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required)	·	: 06/11/24	
Signed For additional	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact:	·	i: <u>06/11/24</u>	
Signed T For additional Name:	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: Steve Chonel	·	j: <u>06/11/24</u>	

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

01 61119 0000000 Form CEA F8BX1WYUMG(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	66,020,362.00	301	6,000.00	303	66,014,362.00	305	423,137.00		307	65,591,225.00	309
2000 - Classified Salaries	23,178,927.00	311	194,765.00	313	22,984,162.00	315	774,697.00		317	22,209,465.00	319
3000 - Employ ee Benefits	33,195,099.00	321	1,426,952.00	323	31,768,147.00	325	418,730.00		327	31,349,417.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,525,308.00	331	19,724.00	333	5,505,584.00	335	1,449,992.00		337	4,055,592.00	339
5000 - Services & 7300 - Indirect Costs	35,465,824.00	341	93,624.00	343	35,372,200.00	345	8,889,752.00		347	26,482,448.00	349
-				TOTAL	161,644,455.00	365			TOTAL	149,688,147.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

values in Column 4a and Line 13a.	1	<u> </u>	
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDI No
1. Teacher Salaries as Per EC 41011	1100	51,403,540.00	37
2. Salaries of Instructional Aides Per EC 41011	2100	4,631,212.00	38
3. STRS	3101 & 3102	12,905,613.00	38
4. PERS	3201 & 3202	1,934,119.00	38
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,295,378.00	38
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	1,889,097.00	38
7. Unemployment Insurance	3501 & 3502	36,406.00	39
8. Workers' Compensation Insurance	3601 & 3602	1,764,050.00	39
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	39
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			39
40 Loss Toubers of Late of Said Africa and		75,859,415.00	-
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	3:
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			3
14. TOTAL SALARIES AND BENEFITS		75,859,415.00	3
15. Percent of Current Cost of Education Expended for Classroom			T
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		50.68%	
16. District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')			

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

01 61119 0000000 Form CEA F8BX1WYUMG(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)		
	55.00%	
2. Percentage spent by this district (Part II, Line 15)	50.68%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.32%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
	149,688,147.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	6,466,527.95	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,511,820.00	301	6,000.00	303	69,505,820.00	305	391,821.00		307	69,113,999.00	309
2000 - Classified Salaries	25,835,206.00	311	178,276.00	313	25,656,930.00	315	687,463.00		317	24,969,467.00	319
3000 - Employ ee Benefits	38,678,605.00	321	1,524,769.00	323	37,153,836.00	325	385,664.00		327	36,768,172.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,854,747.00	331	11,000.00	333	4,843,747.00	335	823,603.00		337	4,020,144.00	339
5000 - Services . & 7300 - Indirect Costs	27,142,213.00	341	69,551.00	343	27,072,662.00	345	8,399,346.00		347	18,673,316.00	349
				TOTAL	164,232,995.00	365			TOTAL	153,545,098.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	54,530,938.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	6,268,850.00	380
3. STRS	3101 & 3102	13,943,488.00	382
4. PERS	3201 & 3202	2,383,998.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,386,705.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	4,242,262.00	385
7. Unemploy ment Insurance	3501 & 3502	29,766.00	390
8. Workers' Compensation Insurance	3601 & 3602	1,847,794.00	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

01 61119 0000000 Form CEB F8BX1WYUMG(2024-25)

1.2 Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	44 CURTOTAL Coloring and Banofita (Cum Lines 4 - 40)		$\overline{}$
Benefits deducted in Column 2	11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	84,633,801.00	395
13a. Less: Teacher and Instructional Aide Salaries and 200 396 Benefits (other than Lottery) deducted in Column 4a (Extracted)	12. Less: Teacher and Instructional Aide Salaries and		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 5. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 6. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 7. 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. 7. Benefits (If exempt, enter 'X). 7. PART III: DEFICIENCY AMOUNT A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. 7. Minimum percentage required (50% elementary, 55% unified, 50% high). 8. Percentage spent by this district (Part II, Line 15). 8. Percentage spent by this district (Part II, Line 11 minus Line 2). 9. Percentage below the minimum (Part III, Line 1 minus Line 2). 10. O.00% 10. Deficiency Amount (Part III, Line 3 times Line 4). 10. Deficiency Amount (Part III, Line 3 times Line 4).	Benefits deducted in Column 2		
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D. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 396 396 396 397 3	13a. Less: Teacher and Instructional Aide Salaries and		
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, .55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 16. District is exempt from EC 41372 because it meets the provisions of EC 41372. 17. Adeficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt the provisions of EC 41374. 18. Minimum percentage required (60% elementary, 55% unified, 50% high) 29. Percentage spent by this district (Part II, Line 15) 30. Percentage below the minimum (Part III, Line 1 minus Line 2) 40. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 50. Deficiency Amount (Part III, Line 3 times Line 4).	Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
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Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). 55.12% PART III: DEFICIENCY AMOUNT A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high). 2. Percentage spent by this district (Part II, Line 15). 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 6. 0.00%		84,633,801.00	397
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16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	for high school districts to avoid penalty under provisions of EC 41372		
PART III: DEFICIENCY AMOUNT A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high). 2. Percentage spent by this district (Part II, Line 15) 3. Percentage below the minimum (Part III, Line 1 minus Line 2). 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 0.00		55.12%	
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2. Percentage spent by this district (Part II, Line 15)		? and not exempt u	ınder
2. Percentage spent by this district (Part II, Line 15)	1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)			
2. Percentage spent by this district (Part II, Line 15)		55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)			
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 0.00% 153,545,098.00		55.12%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 5. Deficiency Amount (Part III, Line 3 times Line 4). 0.00		0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.0070	ł
0.00		153,545,098.00	
0.00	5. Deficiency Amount (Part III, Line 3 times Line 4)		1
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		0.00	<u> </u>
	PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Funds 01, 09, and 62			
Section I - Expenditures	Goals	Functions	Objects	2023-24 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	166,136,914.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	7,135,334.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000- 7999	49,579.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	776,467.00
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	1,445,555.00
5. Interfund Transfers Out	All	9300	7600- 7629	381,803.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	-	expenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not inclu	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)				2,653,404.00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negativ e, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	ot 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)				156,348,176.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,563.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,257.21

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	xpenditures	
Section III -		
MOE		
Calculation		
(For data		
collection	Total	Per ADA
only. Final		
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure	404	
amount.)	134,589,007.36	16,195.39
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
ŀ		
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus		
Line A.1)	134,589,007.36	16,195.39
B. Required		
effort (Line A.2	104 100 100 00	44 575 07
times 90%)	121,130,106.62	14,575.85
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	156,348,176.00	18,257.21
L. Carrier and Car	150,340,170.00	10,201.21
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then		ŀ
negative, then zero)	0.00	0.00

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

01 61119 0000000 Form ESMOE F8BX1WYUMG(2024-25)

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

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

01 61119 0000000 Form ICR F8BX1WYUMG(2024-25)

Part I - Conora	I Δdministrativo	Sharp of Diant	Sarvicae Caete

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

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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

5,422,020.00

- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

ь	Colorino and Banafita	All Other Activities	

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

115,620,717.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4 69%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Entry required

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

A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

7,143,331.00

 Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)

3,161,797.00

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

01 61119 0000000 Form ICR F8BX1WYUMG(2024-25)

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	71,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	809,267.47
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,186,295.47
9. Carry-Forward Adjustment (Part IV, Line F)	779,557.89
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,965,853.36
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,936,182.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,329,296.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,639,125.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,859,532.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	70,346.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,487,909.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	285,967.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	283,651.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,445,902.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,833,969.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,029,488.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,374,969.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	149,576,336.53
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.48%
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)	8.00%
Part IV - Carry-forward Adjustment	

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

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

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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) 11,186,295.47 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year (190,673.80)2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B19); zero if negative 779,557.89 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.02%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 779,557.89 E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable LEA request for Option 1, Option 2, or Option 3 1 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 779,557.89

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

Approv ed indirect cost

rate: 6.83%

Highest rate used in any

program: 8.02% Note: In one or more

Note: In one or more resources, the rate used is greater than the approved rate.

		the approved rate			
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used	
01	2600	2,080,171.00	142,076.00	6.83%	
01	3010	1,202,404.00	82,125.00	6.83%	
01	3213	2,010,315.00	127,564.00	6.35%	
01	3310	1,635,052.00	111,675.00	6.83%	
01	3311	17,187.00	1,174.00	6.83%	
01	3312	561,810.00	38,372.00	6.83%	
01	3315	47,416.00	3,239.00	6.83%	
01	3318	17,386.00	1,187.00	6.83%	
01	3385	49,897.00	3,408.00	6.83%	
01	3550	69,412.00	4,741.00	6.83%	
01	4035	266,130.00	18,176.00	6.83%	
01	4127	142,684.00	9,746.00	6.83%	
01	4201	41,354.00	2,824.00	6.83%	
01	4203	141,969.00	9,697.00	6.83%	
01	5634	20,302.00	1,387.00	6.83%	
01	6010	299,439.00	18,744.00	6.26%	
01	6053	207,899.00	14,200.00	6.83%	
01	6266	492,900.00	33,665.00	6.83%	
01	6318	102,110.00	6,974.00	6.83%	
01	6387	383,585.00	26,199.00	6.83%	
01	6388	171,450.00	6,858.00	4.00%	
01	6500	25,323,680.00	1,782,862.00	7.04%	
01	6510	50,000.00	3,415.00	6.83%	
01	6515	1,703.00	116.00	6.81%	
01	6520	93,818.00	6,407.00	6.83%	
01	6536	14,136.00	965.00	6.83%	
01	6546	394,471.00	26,942.00	6.83%	
01	6547	258,907.00	17,683.00	6.83%	
01	6770	1,222,037.00	12,221.00	1.00%	
01	7085	108,137.00	7,386.00	6.83%	
01	7311	47,882.00	3,270.00	6.83%	
01	7339	84,246.00	5,754.00	6.83%	
01	7412	47,149.00	3,781.00	8.02%	
01	7412	35,554.00	2,851.00	8.02%	
01	7413	89,291.00	6,099.00	6.83%	
01	7435	1,044,524.00	76,463.00	7.32%	
VI	1433	1,044,524.00	70,403.00	1.5270	

Alameda Unified Alameda County	Budget, July 1 2023-24 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs	ī	01 61119 F F8BX1WYUMG	orm ICR
01	7810	26,296.00	1,839.00	6.99%
01	8150	5,015,622.00	347,385.00	6.93%
01	9010	4,276,083.00	45,368.00	1.06%
11	6391	1,001,736.00	50,086.00	5.00%
12	5025	316,160.00	21,593.00	6.83%
12	6040	733,944.00	50,128.00	6.83%
12	6105	2,537,455.00	182,514.00	7.19%
13	5310	2,861,208.00	144,220.00	5.04%

5320

369,132.00

18,678.00

5.06%

13

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					
Adjusted Beginning Fund Balance	9791-9795	1,711,382.00		1,250,084.00	2,961,466.00
2. State Lottery Revenue	8560	1,587,010.00		721,596.00	2,308,606.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,298,392.00	0.00	1,971,680.00	5,270,072.00
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	390,511.00		0.00	390,511.00
2. Classified Salaries	2000-2999	546,236.00		0.00	546,236.00
3. Employ ee Benefits	3000-3999	332,441.00		0.00	332,441.00
4. Books and Supplies	4000-4999	666,257.00		754,587.00	1,420,844.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,500.00			9,500.00
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			388,128.00	388,128.00
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)		1,944,945.00	0.00	1,142,715.00	3,087,660.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,353,447.00	0.00	828,965.00	2,182,412.00

D. COMMENTS:

Explanation needed for amounts in shaded cells for Resource 6300.

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.

	1 05/11/10/11/0(2024-20)					
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	104,900,801.00	3.02%	108,065,254.00	3.08%	111,389,514.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,204,594.00	0.00%	3,204,594.00	0.00%	3,204,594.00
4. Other Local Revenues	8600-8799	25,277,535.00	0.00%	25,277,535.00	0.00%	25,277,535.00
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	(36,721,241.00)	3.22%	(37,903,330.00)	0.50%	(38,093,637.00)
6. Total (Sum lines A1 thru A5c)		96,661,689.00	2.05%	98,644,053.00	3.18%	101,778,006.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				52,880,255.00		53,550,909.00
b. Step & Column Adjustment				548,172.00		535,452.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				122,482.00		(788,849.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,880,255.00	1.27%	53,550,909.00	-0.47%	53,297,512.00
2. Classified Salaries						
a. Base Salaries				15,089,867.00		15,324,368.00
b. Step & Column Adjustment				167,372.00		169,380.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				67,129.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,089,867.00	1.55%	15,324,368.00	1.11%	15,493,748.00
3. Employ ee Benefits	3000-3999	23,245,104.00	16.04%	26,973,006.00	0.75%	27,175,109.00
4. Books and Supplies	4000-4999	3,396,524.00	2.86%	3,493,665.00	2.87%	3,593,933.00
Services and Other Operating Expenditures	5000-5999	10,699,680.00	2.24%	10,938,832.00	6.11%	11,607,678.00
6. Capital Outlay	6000-6999	160,000.00	2.86%	164,576.00	2.87%	169,299.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,402,556.00	0.00%	1,402,556.00	0.00%	1,402,556.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,070,188.00)	0.00%	(4,070,188.00)	0.00%	(4,070,188.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	381,803.00	0.00%	381,803.00	0.00%	381,803.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		103,185,601.00	4.82%	108,159,527.00	0.82%	109,051,450.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,523,912.00)		(9,515,474.00)		(7,273,444.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		29,245,675.00		22,721,763.00		13,206,289.00
Ending Fund Balance (Sum lines C and D1)		22,721,763.00		13,206,289.00		5,932,845.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	5,862,122.00		5,862,122.00		5,862,122.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	16,809,641.00		7,294,167.00		20,723.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,721,763.00		13,206,289.00		5,932,845.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for EconomicUncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	16,809,641.00		7,294,167.00		20,723.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			17,281,832.00		17,281,832.00
b. Reserve for EconomicUncertainties	9789	5,042,892.00		5,042,892.00		5,042,892.00
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)		21,852,533.00		29,618,891.00		22,345,447.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d - FY2025-26: Added for UTK ratio dropping from 24:2 to 20:2 staff to student ratio. FY2026-27: Reduction of \$1.5 Million in LCFF/Supplemental expenditures as one-time carry over is used to attract and retain excellent employees over a two year period. FY2026-27 also includes shift of certificated salaries from Educator Effectiveness Block Grant to Unrestricted General Fund. B2d - FY2025-26: Added for UTK ratio dropping from 24:2 to 20:2 staff to student ratio.

						3X1WYUMG(2024-25)
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	894,506.00	0.00%	894,506.00	0.00%	894,506.00
2. Federal Revenues	8100-8299	4,238,035.00	0.00%	4,238,035.00	0.00%	4,238,035.00
3. Other State Revenues	8300-8599	12,582,858.00	0.00%	12,582,858.00	0.00%	12,582,858.00
4. Other Local Revenues	8600-8799	7,077,330.00	0.00%	7,077,330.00	3.61%	7,332,755.00
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	36,721,241.00	3.22%	37,903,330.00	0.50%	38,093,637.00
6. Total (Sum lines A1 thru A5c)		61,513,970.00	1.92%	62,696,059.00	0.71%	63,141,791.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				16,631,565.00		16,715,475.00
b. Step & Column Adjustment				164,910.00		162,769.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(81,000.00)		(404,445.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,631,565.00	0.50%	16,715,475.00	-1.45%	16,473,799.00
2. Classified Salaries						
a. Base Salaries				10,745,339.00		10,774,318.00
b. Step & Column Adjustment				108,616.00		108,839.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(79,637.00)		(90,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,745,339.00	0.27%	10,774,318.00	0.17%	10,793,157.00
3. Employ ee Benefits	3000-3999	15,433,501.00	1.76%	15,705,664.00	0.15%	15,729,508.00
4. Books and Supplies	4000-4999	1,458,223.00	2.86%	1,499,928.00	2.87%	1,542,976.00
Services and Other Operating Expenditures	5000-5999	16,975,776.00	1.01%	17,147,560.00	2.30%	17,541,969.00
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	129,460.00	0.00%	129,460.00	0.00%	129,460.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,536,945.00	0.00%	3,536,945.00	0.00%	3,536,945.00
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)		64,910,809.00	0.92%	65,509,350.00	0.36%	65,747,814.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,396,839.00)		(2,813,291.00)		(2,606,023.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		16,649,891.00		13,253,052.00		10,439,761.00
Ending Fund Balance (Sum lines C and D1)		13,253,052.00		10,439,761.00		7,833,738.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,253,053.00		10,439,761.00		7,833,738.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,253,052.00		10,439,761.00		7,833,738.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for EconomicUncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d - FY2025-26: Reducing TSA SPED position funded out of One-Time revenue. FY2026-27: Reducing position as Educator Effectiveness is ending. B2d - FY2025-26: Reducing a position funded by One-Time revenue. In FY2026-27: Removing Campus Supervisor positions at High School.

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	105,795,307.00	2.99%	108,959,760.00	3.05%	112,284,020.00
2. Federal Revenues	8100-8299	4,238,035.00	0.00%	4,238,035.00	0.00%	4,238,035.00
3. Other State Revenues	8300-8599	15,787,452.00	0.00%	15,787,452.00	0.00%	15,787,452.00
4. Other Local Revenues	8600-8799	32,354,865.00	0.00%	32,354,865.00	0.79%	32,610,290.00
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)		158,175,659.00	2.00%	161,340,112.00	2.22%	164,919,797.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				69,511,820.00		70,266,384.00
b. Step & Column Adjustment				713,082.00		698,221.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				41,482.00		(1,193,294.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	69,511,820.00	1.09%	70,266,384.00	-0.70%	69,771,311.00
2. Classified Salaries						
a. Base Salaries				25,835,206.00		26,098,686.00
b. Step & Column Adjustment				275,988.00		278,219.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,508.00)		(90,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,835,206.00	1.02%	26,098,686.00	0.72%	26,286,905.00
3. Employee Benefits	3000-3999	38,678,605.00	10.34%	42,678,670.00	0.53%	42,904,617.00
4. Books and Supplies	4000-4999	4,854,747.00	2.86%	4,993,593.00	2.87%	5,136,909.00
Services and Other Operating Expenditures	5000-5999	27,675,456.00	1.48%	28,086,392.00	3.79%	29,149,647.00
6. Capital Outlay	6000-6999	160,000.00	2.86%	164,576.00	2.87%	169,299.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,532,016.00	0.00%	1,532,016.00	0.00%	1,532,016.00
Other Outgo - Transfers of Indirect Costs	7300-7399	(533,243.00)	0.00%	(533,243.00)	0.00%	(533,243.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	381,803.00	0.00%	381,803.00	0.00%	381,803.00
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)		168,096,410.00	3.32%	173,668,877.00	0.65%	174,799,264.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,920,751.00)		(12,328,765.00)		(9,879,467.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		45,895,566.00		35,974,815.00		23,646,050.00
Ending Fund Balance (Sum lines C and D1)		35,974,815.00		23,646,050.00		13,766,583.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	13,253,053.00		10,439,761.00		7,833,738.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,862,122.00		5,862,122.00		5,862,122.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	16,809,640.00		7,294,167.00		20,723.00
f. Total Components of Ending						·
Fund Balance (Line D3f must agree with line D2)		35,974,815.00		23,646,050.00		13,766,583.00
E. AVAILABLE RESERVES						
1. General Fund						
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	16,809,641.00		7,294,167.00		20,723.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		17,281,832.00		17,281,832.00
b. Reserve for Economic Uncertainties	9789	5,042,892.00		5,042,892.00		5,042,892.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
Total Available Reserves - by Amount (Sum lines E1a thru E2c)		21,852,532.00		29,618,891.00		22,345,447.00
Total Available Reserves - by Percent (Line E3 divided by Line						
F3c)		13.00%		17.05%		12.78%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

01 61119 0000000 Form MYP F8BX1WYUMG(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
Enter the name(s) of the SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		8,563.64		8,563.64		8,563.64
Calculating the Reserves						
 a. Expenditures and Other Financing Uses (Line B11) 		168,096,410.00		173,668,877.00		174,799,264.00
 b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No) 		0.00		0.00		0.00
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 		168,096,410.00		173,668,877.00		174,799,264.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,042,892.30		5,210,066.31		5,243,977.92
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,042,892.30		5,210,066.31		5,243,977.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

		ALL FUNDS						5(2024-25)
		Costs - fund I		ct Costs - rfund I	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(8,150.00)	0.00	(467,219.00)				
Other Sources/Uses Detail					0.00	381,803.00		
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	5,000.00	0.00	50,086.00	0.00				
Other Sources/Uses Detail					95,557.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,550.00	0.00	254,235.00	0.00				
Other Sources/Uses Detail					134,774.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	600.00	0.00	162,898.00	0.00				
Other Sources/Uses Detail					144,629.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
	II .	I	II	I		1	I	

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

01 61119 0000000 Form SIAA F8BX1WYUMG(2024-25)

		ALL FUNDS	i		i -		X1WYUMC	3(2027 20
		Costs - fund I		t Costs - rfund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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					6,843.00	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
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

01 61119 0000000 Form SIAA F8BX1WYUMG(2024-25)

		ALL FUNDS						3(2024-25)
		Costs - fund Transfers		et Costs - rfund Transfers	Interfund Transfers	Interfund Transfers	Due From Other	Due To Other
Description	In 5750	Out 5750	In 7350	Out 7350	In 8900-8929	Out 7600-7629	Funds 9310	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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND							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
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	3.00			0.00			
Fund Reconciliation					0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								

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

01 61119 0000000 Form SIAA F8BX1WYUMG(2024-25)

Description		Costs - fund Transfers Out 5750		t Costs - rfund 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	8,150.00	(8,150.00)	467,219.00	(467,219.00)	381,803.00	381,803.00	0.00	0.00

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

Direct Costs - Interfund Transfers In 5750 O1 GENERAL FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Other Sources/Uses Detail Fund Reconciliation O1 GENERAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation O2 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail O0 0 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Interfund Transfers In 8900- 8929 0.00	Interfund Transfers Out 7600- 7629 381,803.00	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail				
Other Sources/Uses Detail Fund Reconciliation 08 STUDENT ACTIVITY SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail 0.00 0.00 0.00 0.00 0.00				
Fund Reconciliation				
08 STUDENT ACTIVITY SPECIAL REVENUE FUND 0.00 <td< td=""><td>0.00</td><td>0.00</td><td>1</td><td></td></td<>	0.00	0.00	1	
Expenditure Detail 0.00 0.00 0.00 0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation 09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail 0.00 0.00 0.00	0.00	0.00		
Fund Reconciliation 09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail 0.00 0.00 0.00 0.00	0.00	0.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail 0.00 0.00 0.00 0.00				
Expenditure Detail 0.00 0.00 0.00 0.00				
Other Sources/Uses Detail				
5.11.5. 558.555.5500 Botton	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 42,720.00 0.00				
Other Sources/Uses Detail	95,557.00	0.00		
Fund Reconciliation				
12 CHILD DEVELOPMENT FUND				
Expenditure Detail 4,100.00 0.00 297,085.00 0.00				
Other Sources/Uses Detail	134,774.00	0.00		
Fund Reconciliation				
13 CAFETERIA SPECIAL REVENUE FUND				
Expenditure Detail 750.00 0.00 193,438.00 0.00				
Other Sources/Uses Detail	144,629.00	0.00		
Fund Reconciliation				
14 DEFERRED MAINTENANCE FUND				
Expenditure Detail 0.00 0.00				
Other Sources/Uses Detail	0.00	0.00		
Fund Reconciliation				
15 PUPIL TRANSPORTATION EQUIPMENT FUND				
Expenditure Detail 0.00 0.00				
Other Sources/Uses Detail	0.00	0.00		
Fund Reconciliation	3.33			
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL				
OUTLAY				
Expenditure Detail				
Other Sources/Uses Detail	0.00	0.00		
Fund Reconciliation				
18 SCHOOL BUS EMISSIONS REDUCTION FUND				
Expenditure Detail 0.00 0.00				
Other Sources/Uses Detail	0.00	0.00		
Fund Reconciliation				

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

01 61119 0000000 Form SIAB F8BX1WYUMG(2024-25)

	T		T			F 0 D	ı	
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,843.00	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								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

		ALL FUNDS					X1WYUMO	
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					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								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,850.00	(4,850.00)	533,243.00	(533,243.00)	381,803.00	381,803.00		

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	8,563.64	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	8,965	8,964		
Charter School				
Total ADA	8,965	8,964	0.0%	Met
Second Prior Year (2022-23)				
District Regular	8,759	8,759		
Charter School				
Total ADA	8,759	8,759	0.0%	Met
First Prior Year (2023-24)				
District Regular	8,550	8,564		
Charter School		0		
Total ADA	8,550	8,564	N/A	Met
Budget Year (2024-25)				
District Regular	8,564			
Charter School	0			
Total ADA	8,564			

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

1B. Comparison	1B. Comparison of District ADA to the Standard				
DATA ENTRY: Ent	er an explanation if the standard is not met.				
1a.	STANDARD MET - Funded ADA has not been overesti	mated 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 overesti	mated by more than the standard percentage level for two or more of the previous three years.			
	Explanation:				
	(required if NOT met)				

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

2. CRITERION: Enrollment

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

F	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and ov er
:	8,563.6	
:	1.0%	

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year		Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (202	21-22)				
	District Regular	9,006	8,707		
	Charter School				
	Total Enrollment	9,006	8,707	3.3%	Not Met
Second Prior Year (2	2022-23)				
	District Regular	8,825	8,864		
	Charter School				
	Total Enrollment	8,825	8,864	N/A	Met
First Prior Year (202	(3-24)				
	District Regular	8,649	9,061		
	Charter School				
	Total Enrollment	8,649	9,061	N/A	Met
Budget Year (2024-2	25)				
	District Regular	9,061			
	Charter School				
	Total Enrollment	9,061			

2B. Comparison of District Enrollment to the Standard

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

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

	Explanation:	Enrollment drop due to COVID-19
	(required if NOT met)	
1b.	STANDARD MET - Enrollment has not been overestim	nated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	8,299	8,707	
Charter School		0	
Total ADA/Enrollment	8,299	8,707	95.3%
Second Prior Year (2022-23)			
District Regular	8,302	8,864	
Charter School	0		
Total ADA/Enrollment	8,302	8,864	93.7%
First Prior Year (2023-24)			
District Regular	8,564	9,061	
Charter School			
Total ADA/Enrollment	8,564	9,061	94.5%
		Historical Average Ratio:	94.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.0%

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	8,564	9,061		
Charter School	0			
Total ADA/Enrollment	8,564	9,061	94.5%	Met
1st Subsequent Year (2025-26)				
District Regular	8,564	9,061		
Charter School				
Total ADA/Enrollment	8,564	9,061	94.5%	Met
2nd Subsequent Year (2026-27)				
District Regular	8,564	9,061		
Charter School				
Total ADA/Enrollment	8,564	9,061	94.5%	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 n	ot exceeded the standard for	or the hudget and two	subsequent fiscal years

Explanation:			
(required if NOT met)			

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

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)	8,563.64	8,563.64	8,563.64	8,563.64
b.	Prior Year ADA (Funded)		8,563.64	8,563.64	8,563.64
C.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Chang	e in Funding Level				
a.	Prior Year LCFF Funding		102,984,160.00	105,400,801.00	108,565,254.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterio	on)	1,101,930.51	3,088,243.47	3,343,809.82
C.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	1.07%	2.93%	3.08%
		·			
Step 3 - Total C	Change in Population and Funding Level (Step 1d plus	Step 2c)	1.07%	2.93%	3.08%
	LCFF Reven	ue Standard (Step 3, plus/minus 1%):	0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

				<u> </u>		
4A2.	Alternate	I CFF R	evenue	Standard	- Basic	DIA

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)	51,265,130.00	51,265,130.00	51,265,130.00	51,265,130.00
Percent Change from Previous Year	N/A	N/A	N/A	
Basic Aid Standard (percent change from pre	N/A	N/A	N/A	

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	110,092,433.00	111,887,440.00	115,051,893.00	118,376,153.00
District's Project	cted Change in LCFF Revenue:	1.63%	2.83%	2.89%
	LCFF Revenue Standard	0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%
	Status:	Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - U 199	Ratio	
	Salaries and Benefits	Salaries and Benefits Total Expenditures	
Fiscal Year	al Year (Form 01, Objects 1000- 3999)		to Total Unrestricted Expenditures
Third Prior Year (2021-22)	71,779,032.72	81,091,542.98	88.5%
Second Prior Year (2022-23)	76,218,050.24	86,673,667.85	87.9%
First Prior Year (2023-24)	84,344,441.00	95,171,133.00	88.6%
		Historical Average Ratio:	88.4%

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2024-25)	(2025-26)	(2026-27)
3.0%	3.0%	3.0%
85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%
	(2024-25)	(2024-25) (2025-26) 3.0% 3.0%

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)	91,215,226.00	102,803,798.00	88.7%	Met
1st Subsequent Year (2025-26)	95,848,283.00	107,777,724.00	88.9%	Met
2nd Subsequent Year (2026-27)	95,966,369.00	108,669,647.00	88.3%	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 sa	alaries and benef	its to total	unrestricted	expenditures I	has met t	he standard fo	r the budget	and two subsec	quent fiscal y	ears.

Explanation:			
(required if NOT met)			

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	1.07%	2.93%	3.08%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-8.93% to 11.07%	-7.07% to 12.93%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.93% to 6.07%	-2.07% to 7.93%	-1.92% to 8.08%

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

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

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

		Percent Change	Change is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line	A2)		
First Prior Year (2023-24)	7,188,606.00		
Budget Year (2024-25)	4,238,035.00	(41.05%)	Yes
1st Subsequent Year (2025-26)	4,238,035.00	0.00%	No
2nd Subsequent Year (2026-27)	4,238,035.00	0.00%	No
Explanation: Phase out of	One-time COVID relief funds		
(required if Yes)			

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

16,663,7	779.00		
15,787,4	152.00	(5.26%)	Yes
15,787,4	152.00	0.00%	No
15,787,4	152.00	0.00%	No

Explanation: Phase out of One-time CO (required if Yes)

Phase out of One-time COVID relief funds and other one-time State funds

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

37,982,531.00		
32,354,865.00	(14.82%)	Yes
32,354,865.00	0.00%	No
32,610,290.00	.79%	No

Explanation: (required if Yes)

Local donations will be recognized at the time of receipt of cash

2nd Subsequent Year (2026-27)

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

Not Met

Met

Met

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

 First Prior Year (2023-24)
 5,525,308.00

 Budget Year (2024-25)
 4,854,747.00
 (12.14%)
 Yes

 1st Subsequent Year (2025-26)
 4,993,593.00
 2.86%
 No

 2nd Subsequent Year (2026-27)
 5,136,909.00
 2.87%
 No

Explanation:

Expenditures funded by one-time carry over funds are not included in 2024-25

(required if Yes)

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

First Prior Year (2023-24)	35,933,043.00		
Budget Year (2024-25)	27,675,456.00	(22.98%)	Yes
1st Subsequent Year (2025-26)	28,086,392.00	1.48%	No
2nd Subsequent Year (2026-27)	29,149,647.00	3.79%	No

Explanation:

Expenditures funded by one-time carry over funds are not included in 2024-25

Percent Change

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year Amount Over Previous Year Status

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

 First Prior Year (2023-24)
 61,834,916.00

 Budget Year (2024-25)
 52,380,352.00
 (15.29%)

 1st Subsequent Year (2025-26)
 52,380,352.00
 0.00%

 2nd Subsequent Year (2026-27)
 52,635,777.00
 .49%

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

 First Prior Year (2023-24)
 41,458,351.00

 Budget Year (2024-25)
 32,530,203.00
 (21.54%)
 Not Met

 1st Subsequent Year (2025-26)
 33,079,985.00
 1.69%
 Met

 2nd Subsequent Year (2026-27)
 34,286,556.00
 3.65%
 Met

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

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

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

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

Phase out of One-time COVID relief funds

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

Explanation:

Cinked from 6B
if NOT met)

Local donations will be recognized at the time of receipt of cash

Other Local Revenue

California Dept of Education
SACS Financial Reporting Software - SACS V9.2

File: CS_District, Version 9

(linked from 6B if NOT met)

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

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

Explanation:	Expenditures funded by one-time carry over funds are not included in 2024-25
Books and Supplies	
(linked from 6B	
if NOT met)	
Explanation:	Expenditures funded by one-time carry over funds are not included in 2024-25
Services and Other Exps	
(linked from 6B	
if NOT met)	

2

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

7. CRITERION: Facilities Maintenance

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

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.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of

the SELPA from the OMMA/RMA required minimum contribution calculation?				No
b. Pass-through revenues and apportionments that may				
(Fund 10, resources 3300-3499, 6500-6540 and 6546, ob		A calculation per EC Section in	7070.79(0)(2)(0)	0.00
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)				
	162,745,045.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses				Met
	162,745,045.00	4,882,351.35	5,401,000.00	
¹ Fund 01, Resource 8150, Objects 8900-8999				ects 8900-8999

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

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

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

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

District's Available Reserve Percentage

(Line 1e divided by Line 2c)

Third Prior Year	Second Prior Year	First Prior Year	
(2021-22)	(2022-23)	(2023-24)	
0.00	0.00	0.00	
4,041,623.82	4,427,628.84	4,913,993.00	
12,175,890.34	9,592,070.92	25,333,553.00	
0.00	0.00	(1.00)	
16,217,514.16	14,019,699.76	30,247,545.00	
141,751,526.74	152,333,021.21	166,136,914.00	
		0.00	
141,751,526.74	152,333,021.21	166,136,914.00	
11.4%	9.2%	18.2%	

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

3.676	3.176	0.176
3.8%	3.1%	6.1%

'Av allable 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.

BATALEN TAT. All data are extraored 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)	5,028,680.33	81,473,345.98	N/A	Met	
Second Prior Year (2022-23)	1,677,792.14	93,400,680.85	N/A	Met	
First Prior Year (2023-24)	4,811,754.00	95,552,936.00	N/A	Met	
Budget Year (2024-25) (Information only)	(6,523,912.00)	103,185,601.00			

8C. Comparison of District Deficit Spending to the Standard

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

Alameda	Unified
Alameda	County

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

1a.	STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.		
	Explanation:		
	(required if NOT met)		

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

9.	CRITERION:	Fund and	Cash	Balances

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

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

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

Beginning Fund Balance

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

8,564

District's Fund Balance Standard Percentage Level:

1.0%

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

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

	(Form 01, Line F1e,	Unrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	11,998,839.00	17,727,448.05	N/A	Met
Second Prior Year (2022-23)	20,774,970.00	22,756,128.38	N/A	Met
First Prior Year (2023-24)	18,468,075.00	24,433,921.00	N/A	Met
Budget Year (2024-25) (Information only)	29,245,675.00			

Unrestricted General Fund Beginning Balance ²

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

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

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

Explanation:	
(required if NOT met)	

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

(Form CASH, Line F, June Column) Fiscal Year Status 44,494,275.04 Current Year (2024-25) Met

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

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

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

Explanation:	
(required if NOT met)	

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

10. CRITERION: Reserves

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

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

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

¹ Av ailable 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.

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

	Budget Year	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.	8,564	8,564	8,564
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

0.00

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

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

 Budget Year
 1st Subsequent Year
 2nd Subsequent Year

 (2024-25)
 (2025-26)
 (2026-27)

 b. Special Education Pass-through Funds
 0.00
 0.00

 (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
 0.00
 0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
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)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

1st Subsequent Year	2nd Subsequent Year (2026-27)	
(2025-26)		
173,668,877.00	174,799,264.00	
0.00	0.00	
173,668,877.00	174,799,264.00	
3%	3%	
5,210,066.31	5,243,977.92	
	(2025-26) 173,668,877.00 0.00 173,668,877.00 3%	

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.

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	5,042,892.30	5,210,066.31	5,243,977.92

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amour	its (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		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	16,809,641.00	7,294,167.00	20,723.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	(1.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	17,281,832.00	17,281,832.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	5,042,892.00	5,042,892.00	5,042,892.00
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)	21,852,532.00	29,618,891.00	22,345,447.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	13.00%	17.05%	12.78%
	District's Reserve Standard			
	(Section 10B, Line 7):	5,042,892.30	5,210,066.31	5,243,977.92
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

									١
DATA ENTRY:	Enter an	explanation	if	the	standard	is	not	met	

1a.	STANDARD MET -	Projected av ailable	reserves have me	t the standard for the	e budget and two subse	quent fiscal years.

Explanation:	
(required if NOT met)	

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

SUPPLEMENTAL INFORMATION						
DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.						
S1.	Contingent Liabilities					
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,					
	state compliance reviews) that may impact the budget?	No				
1b.	If Yes, identify the liabilities and how they may impact the budget:					
S2.	Use of One-time Revenues for Ongoing Expenditures					
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of					
	the total general fund expenditures that are funded with one-time resources?	Yes				
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the form	ollowing fiscal years:				
	The District is gradually spending down one-time ending fund balance in a systematic manner.					
	one-time funds before other long-term commitments are made.					
S3.	Use of Ongoing Revenues for One-time Expenditures					
33.	ose of Origonity Revenues for Otte-time Experioritares					
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing					
	general fund revenues?	No				
1b.	If Yes, identify the expenditures:					
S4.	Contingent Revenues					
10	Decay your district have prejected revenues for the hydrest year or either of the two subsequent fixed years					
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				
	(e.g., paron tanon, rotot, root, root)	INO				
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:				

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description	/ Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund (Fun-	01, Resources 0000-1999, Ob	ject 8980)			
First Prior Y	rear (2023-24)		(34, 126, 176.00)			
Budget Year	ar (2024-25)		(36,721,241.00)	2,595,065.00	7.6%	Met
1st Subsequ	uent Year (2025-26)		(37,903,330.00)	1,182,089.00	3.2%	Met
2nd Subseq	uent Year (2026-27)		(38,093,637.00)	190,307.00	.5%	Met
1b.	Transfers In, General Fund *					
First Prior Y	rear (2023-24)		0.00			
Budget Year	ar (2024-25)		0.00	0.00	0.0%	Met
1st Subsequ	uent Year (2025-26)		0.00	0.00	0.0%	Met
2nd Subseq	uent Year (2026-27)		0.00	0.00	0.0%	Met
Budget Year	uent Year (2025-26) quent Year (2026-27) Impact of Capital Projects		381,803.00 381,803.00 381,803.00 381,803.00	0.00 0.00 0.00	0.0%	Met Met Met
* Include tra	Do you have any capital projects that may impact ansfers used to cover operating deficits in either the gen		get?			No
S5B. Status	s 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.	MET - Projected contributions have not changed by	nore than the standard for the b	oudget and two subsequent fiscal	y ears.		
	Explanation: (required if NOT met)					
1b.	ا MET - Projected transfers in have not changed by n	ore than the standard for the bu	idget and two subsequent fiscal y	/ ears.		
	Explanation: (required if NOT met)					

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

1c.	MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.		
	Explanation:		
	(required if NOT met)		
1d.	NO - There are no capital projects that may impact the	general fund operational budget.	

Project Information: (required if YES)

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S6. Long-term Commitments

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

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

S6A. I	S6A. Identification of the District's Long-term Commitments						
DATA	ENTRY: Click the appropriate button in item 1 a	and enter data	in all columns of item 2 for app	olicable long-term commitments	there are no extractions in this section.		
1.	Does your district have long-term (multiyear)	commitments	.2				
١.	(If No, skip item 2 and Sections S6B and S6C			Yes			
2.	If Yes to item 1, list all new and existing mult		ments and required annual debt		e long-term commitments for postemploymen	nt henefits other than	
-	pensions (OPEB); OPEB is disclosed in item 3		nonce and required annual desc	oorvioo amounto. Do not motas	s long tollin communication for poortomple, mor	ic pononico cinor trian	
		# of Years		SACS Fund and Object Code	s Used For:	Principal Balance	
	Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2024	
Lease	s	16	Fund 40		7438/7439	4,557,000	
Certifi	cates of Participation	30	Fund 51		7433/7434	309,881,969	
Gener	al Obligation Bonds						
Supp I	Early Retirement Program						
State Schoo Buildin Loans	g						
Comp	ensated	n/a	General Fund		3101/3102/3201/3202		
Absen	ces						
Other	Long-term Commitments (do not include OPEB	١٠					
Othici	Long term communerite (as not include of LD) .					
	TOTAL:		I	I		314,438,969	
					1st		
			Prior Year	Budget Year	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)	
Lease	s		403,179	402,643	403,231	402,553	
Certifi	cates of Participation						
Gener	al Obligation Bonds		16,680,558	19,734,394	20,264,525	18,896,175	
Supp I	Early Retirement Program						
State	School Building Loans						
Comp	ensated Absences						
Other	Long-term Commitments (continued):						
		al Payments:	17,083,737			19,298,728	
Has total annual payment increased over prior year (2023-24)?			Yes	Yes	Yes		

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
DATA ENTRY: E	Enter an explanation if Yes.			
1a.	Yes - Annual payments for long-term commitments h be funded.	ave increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will		
	Explanation:	Due to new Measure B 2022 Election Series A and Series B		
	(required if Yes			
	to increase in total			
	annual payments)			
S6C. Identificat	tion of Decreases to Funding Sources Used to Pay Lo	ng-term Commitments		
DATA ENTRY: C	Click the appropriate Yes or No button in item 1; if Yes, an	explanation is required in item 2.		
1.	Will funding sources used to pay long-term commitme	ents decrease or expire prior to the end of the commitment period, or are they one-time sources?		
		No		
2.	No - Funding sources will not decrease or expire prior	to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.		
	Explanation:			
	(required if Yes)			

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S7. Unfunded Liabilities

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

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

S7A. Identificati	ion of the District's Estimated Unfunded Liability for Postemployment Benefi	ts Other than Pensions (OPEB)		
DATA ENTRY: C	Click the appropriate button in item 1 and enter data in all other applicable items; the	re are no extractions in this section exce	pt the budget year data on line 5	b.
1	Does your district provide postemployment benefits other			
	than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
			-	
	b. Do benefits continue past age 65?	No]	
	c. Describe any other characteristics of the district's OPEB program including eli	albility, anitaria and assemble if any that		
	c. Describe any other characteristics of the district's OPEB program including en	gionity criteria and amounts, if any, that	retirees are required to contribut	e toward their own benefits.
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-	y ou-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	r	Self-Insurance Fund	Gov ernmental Fund
	gov ernmental fund		0	(
4.	OPEB Liabilities			
	a. Total OPEB liability		20,688.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	-	0.00	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	-	20,688.00	
	d. Is total OPEB liability based on the district's estimate	-	20,000.00	
	or an actuarial valuation?		Actuarial	
	e. If based on an actuarial valuation, indicate the measurement date	-		
	of the OPEB valuation		6/30/2023	
		_		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2024-25)	(2025-26)	(2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per			
	actuarial valuation or Alternative Measurement			
	Method	0.00	0.00	0.00
	 DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	1,541,039.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,218,000.00	1,201,000.00	1,174,000.00
	d. Number of retirees receiving OPEB benefits	357.00	357.00	357.00

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

5/B. Identification of the District's Unfunded Liability for Self-insurance Programs						
DATA ENTRY: Clic	ck the appropriate button in item 1 and enter data in all other applicable items; there are r	no extractions in this section.				
1	Does your district operate any self-insurance programs such as workers' compens welf are, or property and liability? (Do not include OPEB, which is covered in Section					
			No			
2	Describe each self-insurance program operated by the district, including details for each actuarial), and date of the valuation:	ch such as level of risk retained	I, funding approach, basis for valua	ation (district's estimate or		
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs					
	b. Unfunded liability for self-insurance programs					
	5. Challed habit, 7.5. Con modules programs					
		Budget Year	1st Subsequent Year	2nd Subsequent Year		
4.	Self-Insurance Contributions	(2024-25)	(2025-26)	(2026-27)		
	a. Required contribution (funding) for self-insurance programs					
	b. Amount contributed (funded) for self-insurance programs					

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Anal	ysis of District's Labor Agreements - Certificate	ed (Non-management) Employees			
DATA ENTRY: E	inter all applicable data items; there are no extraction	ons 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 certif equivalent(FTE)	icated (non-management) full - time - positions	531.4	542.0	538.3	538.3
Certificated (No	on-management) Salary and Benefit Negotiation	s			
1.	Are salary and benefit negotiations settled for th	e budget year?		Yes	
		f Yes, and the corresponding public discliled with the COE, complete questions 2			
		f Yes, and the corresponding public discludent filed with the COE, complete question			
	1	f No, identify the unsettled negotiations i	including any prior year unsettle	ed negotiations and then complete	questions 6 and 7.
Negotiations Set	<u>L</u> tled				
2a.	Per Government Code Section 3547.5(a), date of	f public disclosure board meeting:		Apr 16, 2024	
2b.	Per Government Code Section 3547.5(b), was th	e agreement certified		· · · · · · · · · · · · · · · · · · ·	
	by the district superintendent and chief business	official?		Yes	
	ľ	f Yes, date of Superintendent and CBO	certification:	Apr 05, 2024	
3.	Per Government Code Section 3547.5(c), was a	budget revision adopted			
	to meet the costs of the agreement?			Yes	
	ľ	f Yes, date of budget revision board ado	ption:	Apr 16, 2024	
4.	Period covered by the agreement:	Begin Date:		End Date:	1
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 b	oudget and multiyear			
	projections (MYPs)?				
		One Year Agreement		'	
	7	Total cost of salary settlement			
		% change in salary schedule from prior year			
		or			
		Multiyear Agreement			
	י	Total cost of salary settlement			
	У	% change in salary schedule from prior rear (may enter text, such as Reopener")			

Alameda Unified Alameda County

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

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

Alameda Unified Alameda County

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

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 MYPs?	Yes	Yes	Yes
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			
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
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?	Yes	Yes	Yes
2.	Cost of step & column adjustments		\$713082	\$698221
3.	Percent change in step & column over prior year		1.1%	1.1%
		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?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in	Yes	Yes	Yes
	the budget and MYPs?			
Cartificated (N	on-management) - Other			
· ·	icant contract changes and the cost impact of each change (i.e., class size, hours of	employment leave of absence honus	es etc.):	
List other signin	iount contract changes and the cost impact of each change (i.e., chase 5/20, flours of	employment, leave or abbelies, bolias	00, 010./.	
		<u> </u>		

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

		Prior Year (2nd Interim)	5 1 434		
		Thor rear (Zild intellin)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of class	ssified(non - management) FTE positions	340.7	336.6	334.6	334.6
Classified (No	on-management) Salary and Benefit Negotiat	ions			
1.	Are salary and benefit negotiations settled	for the budget year?		Yes	
		If Yes, and the corresponding public disclos	sure documents have been filed	with the COE, complete questio	ns 2 and 3.
		If Yes, and the corresponding public disclos	sure documents have not been fi	led with the COE, complete que	estions 2-5.
		If No, identify the unsettled negotiations in	cluding any prior year unsettled r	negotiations and then complete	questions 6 and 7.
Negotiations S	Settled				
2a.	Per Government Code Section 3547.5(a), d	ate of public disclosure			
	board meeting:	·		Apr 16, 2024	
2b.	Per Government Code Section 3547.5(b), w	as the agreement certified			
	by the district superintendent and chief bus	iness official?		Yes	
		If Yes, date of Superintendent and CBO ce	ertification:	Apr 05, 2024	
3.	Per Government Code Section 3547.5(c), w	as a budget revision adopted			
	to meet the costs of the agreement?			Yes	
		If Yes, date of budget revision board adopt	tion:	Apr 16, 2024	
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in	the budget and multiyear			
	projections (MYPs)?				
		One Year Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year			
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that will be u	used to support multiyear salary of	commitments:	

Alameda Unified Alameda County

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

Negotiations No	t 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
Classified (Nor	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?	Yes	Yes	Yes
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 (Nor	n-management) Prior Year Settlements			
Are any new cos	sts from prior year settlements included in the budget?	Yes		
	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)
Classilled (NOI	i-management) step and Column Adjustments	(2024-23)	(2025-20)	(2020-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		275988	278219
3.	Percent change in step & column over prior year		1.2%	1.2%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Nor	n-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
	the budget and in 173:			
Classified (Nor	n-management) - Other			
List other signifi	cant contract changes and the cost impact of each change (i.e., hours of employme	ent, leave of absence, bonuses, etc.):		

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S8C. Cost An	alysis of District's Labor Agreements - Manage	ment/Supervisor/Confidential Employee	s		
DATA ENTRY:	Enter all applicable data items; there are no extrac	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 ma positions	nagement, supervisor, and confidential FTE	63.9	60.8	59.8	59.8
positions					
Management/	Supervisor/Confidential				
Salary and Be	enefit Negotiations		Γ		
1.	Are salary and benefit negotiations settled for	the budget year?		N/A	
		If Yes, complete question 2.			
		If No, identify the unsettled negotiations in	ncluding any prior year unsettled	I negotiations and then complete	questions 3 and 4.
		If n/a, skip the remainder of Section S8C.			
Negotiations S	Settled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the	e budget and multiyear			
	projections (MYPs)?		Yes	Yes	Yes
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations N	lot Settled	'			
3.	Cost of a one percent increase in salary and s	tatutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary sche	edule increases			
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and W	elfare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
4	Are cooke of 1193M bonefit about to included in	the burdent and MA/Da 2	Van	Vaa	Vaa
1. 2.	Are costs of H&W benefit changes included in Total cost of H&W benefits	the budget and ivit PS?	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer				
3. 4.	Percent or may cost paid by employer Percent projected change in H&W cost over projected change in H&W cost	ior vear			
	Supervisor/Confidential	ioi y cai	Budget Year	1st Subsequent Year	2nd Subsequent Year
•	umn Adjustments		(2024-25)	(2025-26)	(2026-27)
otop and oon	anni Adjustinonio		(2024 20)	(2020 20)	(2020 21)
1.	Are step & column adjustments included in the	budget and MYPs?			
2.	Cost of step and column adjustments				
3.	Percent change in step & column over prior ye	ar			
Management/	Supervisor/Confidential	l	Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefit	s (mileage, bonuses, etc.)		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of other benefits included in the bud	get and MYPs?			
2.	Total cost of other benefits				

Percent change in cost of other benefits over prior year

3.

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

01 61119 0000000 Form 01CS F8BX1WYUMG(2024-25)

S9. Local Control and Accountability Plan (LCAP)

 $Confirm\ that\ the\ school\ district's\ gov\ erning\ board\ has\ adopted\ an\ LCAP\ or\ an\ update\ to\ the\ LCAP\ effective\ for\ the\ budget\ y\ ear.$

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

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

Yes Jun 25, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

Alameda Unified Alameda County

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

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_						_															

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			59,539,730.54	49,089,082.73	38,368,676.92	31,503,613.74	23,763,174.86	53,846,860.48	47,087,634.35	39,614,097.87
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		2,945,479.10	2,945,479.10	5,730,044.38	5,301,862.38	5,301,862.38	5,730,044.38	5,301,862.38	5,301,862.38
Property Taxes	8020- 8079						25,553,030.50			
Miscellaneous Funds	8080- 8099		(324,331.95)	(324,331.95)	(583,797.51)	(583,797.51)	(583,797.51)	(583,797.51)	(225,995.11)	(583,797.51)
Federal Revenue	8100- 8299				367,726.25			367,726.25		
Other State Revenue	8300- 8599		585,380.15	315,622.15	997,451.57	839,673.87	990,209.87	1,103,288.62	748,773.87	562,991.87
Other Local Revenue	8600- 8799		350,859.05	350,859.05	631,546.29	709,856.54	12,830,414.54	631,546.29	709,856.54	944,899.54
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			3,557,386.35	3,287,628.35	7,142,970.98	6,267,595.28	44,091,719.78	7,248,808.03	6,534,497.68	6,225,956.28
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		5,792,651.67	5,792,651.67	5,792,651.67	5,792,651.67	5,792,651.67	5,792,651.67	5,792,651.67	5,792,651.67
Classified Salaries	2000- 2999		2,152,933.83	2,152,933.83	2,152,933.83	2,152,933.83	2,152,933.83	2,152,933.83	2,152,933.83	2,152,933.83
Employ ee Benefits	3000- 3999		3,223,217.08	3,223,217.08	3,223,217.08	3,223,217.08	3,223,217.08	3,223,217.08	3,223,217.08	3,223,217.08
Books and Supplies	4000- 4999		404,562.25	404,562.25	404,562.25	404,562.25	404,562.25	404,562.25	404,562.25	404,562.25
Services	5000- 5999		2,306,288.00	2,306,288.00	2,306,288.00	2,306,288.00	2,306,288.00	2,306,288.00	2,306,288.00	2,306,288.00
Capital Outlay	6000- 6999		13,333.33	13,333.33	13,333.33	13,333.33	13,333.33	13,333.33	13,333.33	13,333.33
Other Outgo	7000- 7499		83,231.08	83,231.08	83,231.08	83,231.08	83,231.08	83,231.08	83,231.08	83,231.08
Interfund Transfers Out	7600- 7629		31,816.92	31,816.92	31,816.92	31,816.92	31,816.92	31,816.92	31,816.92	31,816.92

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			14,008,034.16	14,008,034.16	14,008,034.16	14,008,034.16	14,008,034.16	14,008,034.16	14,008,034.16	14,008,034.16
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(10,450,647.81)	(10,720,405.81)	(6,865,063.18)	(7,740,438.88)	30,083,685.62	(6,759,226.13)	(7,473,536.48)	(7,782,077.88)
F. ENDING CASH (A + E)			49,089,082.73	38,368,676.92	31,503,613.74	23,763,174.86	53,846,860.48	47,087,634.35	39,614,097.87	31,832,019.99
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		31,832,019.99	35,876,358.91	53,598,050.53	45,785,898.15				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	5,730,044.38	5,301,862.38	5,301,862.38	5,730,044.38	0.00		60,622,310.00	60,622,310.00
Property Taxes	8020- 8079	79,534.50	25,553,030.50		79,534.50			51,265,130.00	51,265,130.00
Miscellaneous Funds	8080- 8099	(583,797.51)	(583,797.51)	(583,797.51)	(547,093.91)			(6,092,133.00)	(6,092,133.00)
Federal Revenue	8100- 8299	367,726.25			367,726.25	2,767,130.00		4,238,035.00	4,238,035.00
Other State Revenue	8300- 8599	1,103,288.62	748,773.87	562,991.87	6,454,653.62	774,352.05		15,787,452.00	15,787,452.00
Other Local Revenue	8600- 8799	11,355,576.84	709,856.54	914,825.04	631,546.29	1,583,222.45		32,354,865.00	32,354,865.00
Interfund Transfers In	8900- 8929							0.00	0.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		18,052,373.08	31,729,725.78	6,195,881.78	12,716,411.13	5,124,704.50	0.00	158,175,659.00	158,175,659.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	5,792,651.67	5,792,651.67	5,792,651.67	5,792,651.63	0.00		69,511,820.00	69,511,820.00
Classified Salaries	2000- 2999	2,152,933.83	2,152,933.83	2,152,933.83	2,152,933.87			25,835,206.00	25,835,206.00
Employ ee Benefits	3000- 3999	3,223,217.08	3,223,217.08	3,223,217.08	3,223,217.12			38,678,605.00	38,678,605.00
Books and Supplies	4000- 4999	404,562.25	404,562.25	404,562.25	404,562.25			4,854,747.00	4,854,747.00
Services	5000- 5999	2,306,288.00	2,306,288.00	2,306,288.00	2,306,288.00			27,675,456.00	27,675,456.00
Capital Outlay	6000- 6999	13,333.33	13,333.33	13,333.33	13,333.37			160,000.00	160,000.00
Other Outgo	7000- 7499	83,231.08	83,231.08	83,231.08	83,231.12			998,773.00	998,773.00
Interfund Transfers Out	7600- 7629	31,816.92	31,816.92	31,816.92	31,816.88			381,803.00	381,803.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,008,034.16	14,008,034.16	14,008,034.16	14,008,034.24	0.00	0.00	168,096,410.00	168,096,410.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		4,044,338.92	17,721,691.62	(7,812,152.38)	(1,291,623.11)	5,124,704.50	0.00	(9,920,751.00)	(9,920,751.00)
F. ENDING CASH (A + E)		35,876,358.91	53,598,050.53	45,785,898.15	44,494,275.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								49,618,979.54	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employ ee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079							0.00	
Miscellaneous Funds	8080- 8099							0.00	
Federal Revenue	8100- 8299							0.00	
Other State Revenue	8300- 8599							0.00	
Other Local Revenue	8600- 8799							0.00	
Interfund Transfers In	8900- 8929							0.00	
All Other Financing Sources	8930- 8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999							0.00	
Classified Salaries	2000- 2999							0.00	
Employ ee Benefits	3000- 3999							0.00	
Books and Supplies	4000- 4999							0.00	
Services	5000- 5999							0.00	
Capital Outlay	6000- 6999							0.00	
Other Outgo	7000- 7499							0.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		44,494,275.04	44,494,275.04	44,494,275.04	44,494,275.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,494,275.04	

6/6/2024 8:31:30 AM 01-61119-0000000

Budget, July 1 Budget 2024-25

Technical Review Checks

Phase - All Display - All Technical Checks

Alameda Unified Alameda County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

8600-8699).

<u>IMPORT CHECKS</u>	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or	<u>Passed</u>

SACS Web System - SACS V9.2 01-61119-0000000 - Alameda Unified - Budget, July 1 - Budget 2024-25 6/6/2024 8:31:30 AM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>

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

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

Passed

<u>Passed</u>

SACS Web System - SACS V9.2
01-61119-0000000 - Alameda Unified - Budget, July 1 - Budget 2024-25
6/6/2024 8:31:30 AM

6/6/2024 8:31:30 AM	
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
SUPPLEMENTAL CHECKS	
CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

SACS Web System - SACS V9.2 01-61119-0000000 - Alameda Unified - Budget, July 1 - Budget 2024-25 6/6/2024 8:31:30 AM	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

restricted resources, and combined total resources.)

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

Passed

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

Passed

6/6/2024 8:32:04 AM 01-61119-0000000

Budget, July 1 Budget 2024-25 **Technical Review Checks**

Phase - All

Display - Exceptions Only

Alameda Unified Alameda County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

6/6/2024 8:33:11 AM 01-61119-0000000

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

Phase - All Display - All Technical Checks

Alameda Unified Alameda County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

8600-8699).

IMPORT CHECKS	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revermust be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	nue, <u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCT account code combinations should be valid.	TION <u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) FUNCTION account code combinations must be valid.	and <u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid	d. <u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expendiobjects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and pass the TRC.	the
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) mus direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199)	

SACS Web System - SACS V9.2 01-61119-0000000 - Alameda Unified - Budget, July 1 - Estimated Actuals 2023-24 6/6/2024 8:33:11 AM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>

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

Passed

	m - SACS V9.2 00 - Alameda Unified - Budç AM	get, July 1 - Estimated Actua	als 2023-24	
INTERFD-IN-OUT (objects 7610-76		nsfers In (objects 8910-89	29) must equal Interfund Transfers Ou	ut <u>Passed</u>
INTERFD-INDIRE	ECT - (Fatal) - Transfers of I	ndirect Costs - Interfund (O	oject 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRE function.	ECT-FN - (Fatal) - Transfe	ers of Indirect Costs - Inte	rfund (Object 7350) must net to zero b	py <u>Passed</u>
INTRAFD-DIR-CO	OST - (Fatal) - Transfers of [Direct Costs (Object 5710)	must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRE	ECT - (Fatal) - Transfers of I	Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRE	ECT-FN - (Fatal) - Transfers	of Indirect Costs (Object 73	310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
	RIB - (Fatal) - There shoul or from the Lottery: Instructio	•	ects 8980-8999) to the lottery (resource 000).	s <u>Passed</u>
	61-95, then an amount she		ported/keyed, objects 9400-9489, (Capita t 9796 (Net Investment in Capital Assets	
OBJ-POSITIVE -	(Warning) - The following ol	bjects have a negative bala	nce by resource, by fund:	Exception
OBJ-POSITIVE - FUND	(Warning) - The following ol RESOURCE	bjects have a negative bala OBJECT	VALUE	<u>Exception</u>
FUND 01	RESOURCE 5810	OBJECT 8290	VALUE (\$30.00	
FUND 01 Explanation: Gran	RESOURCE 5810 nt was discontinued in FY20	OBJECT 8290 023-24. The negative revenu	VALUE (\$30.00) we was a prior year write-off	0)
FUND 01 Explanation: Gran 01	RESOURCE 5810	OBJECT 8290 023-24. The negative revenues 9290	VALUE (\$30.00 e was a prior year write-off (\$3,000.00	0)
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE' should equal trai	RESOURCE 5810 It was discontinued in FY20 7810 Franchist ransferred to fund V=EXP - (Warning) - Pass-	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all	VALUE (\$30.00 e was a prior year write-off (\$3,000.00	7) <u>Passed</u>
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE should equal trai Resource 3327),	RESOURCE 5810 It was discontinued in FY20 7810 Franchister (Warning) - Passinsfers of pass-through revelop fund and resource. (Warning) - In the following	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all enues to other agencies (compared to the second sec	value (\$30.00) the was a prior year write-off (\$3,000.00) this approval sources (objects 8287, 8587, and 8697)	7) <u>Passed</u>
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE should equal trai Resource 3327), REV-POSITIVE -	RESOURCE 5810 It was discontinued in FY20 7810 Franchister (Warning) - Passinsfers of pass-through revelop fund and resource. (Warning) - In the following	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all enues to other agencies (compared to the second sec	value (\$30.00 Ite was a prior year write-off (\$3,000.00 Its approval sources (objects 8287, 8587, and 8697 objects 7211 through 7213, plus 7299 for	7) Passed
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE'should equal train Resource 3327), REV-POSITIVE - 8979) are negative FUND 01	RESOURCE 5810 It was discontinued in FY20 7810 Fount was transferred to fund V=EXP - (Warning) - Passinsfers of pass-through revelop fund and resource. (Warning) - In the following re, by fund: RESOURCE 5810	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all renues to other agencies (or gresources, total revenues	VALUE (\$30.00 It is approval Sources (objects 8287, 8587, and 8697 Objects 7211 through 7213, plus 7299 for sexclusive of contributions (objects 8000) VALUE (\$30.00	Passed or Exception
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE'should equal train Resource 3327), REV-POSITIVE - 8979) are negative FUND 01	RESOURCE 5810 It was discontinued in FY20 7810 Funt was transferred to fund V=EXP - (Warning) - Passensfers of pass-through revelop fund and resource. (Warning) - In the following rece, by fund: RESOURCE	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all renues to other agencies (or gresources, total revenues	VALUE (\$30.00 It is approval Sources (objects 8287, 8587, and 8697 Objects 7211 through 7213, plus 7299 for sexclusive of contributions (objects 8000) VALUE (\$30.00	Passed or Exception
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE'should equal tran Resource 3327), REV-POSITIVE - 8979) are negative FUND 01 Explanation: Grar RS-NET-POSITIC	RESOURCE 5810 It was discontinued in FY20 7810 Funt was transferred to fund V=EXP - (Warning) - Passinsfers of pass-through revelop fund and resource. (Warning) - In the following te, by fund: RESOURCE 5810 It was discontinued in FY20	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all renues to other agencies (or gresources, total revenues 923-24. The negative revenues	VALUE (\$30.00 It is approval Sources (objects 8287, 8587, and 8697 Objects 7211 through 7213, plus 7299 for sexclusive of contributions (objects 8000) VALUE (\$30.00	Passed or Exception
FUND 01 Explanation: Grar 01 Explanation: Amo PASS-THRU-RE should equal trainesource 3327), REV-POSITIVE - 8979) are negative FUND 01 Explanation: Grar RS-NET-POSITIC zero, by resource	RESOURCE 5810 It was discontinued in FY20 7810 Funt was transferred to fund V=EXP - (Warning) - Passinsfers of pass-through revelop fund and resource. (Warning) - In the following re, by fund: RESOURCE 5810 It was discontinued in FY20 ON-ZERO - (Fatal) - Restrict in funds 61 through 95.	OBJECT 8290 023-24. The negative revenues 9290 12 and was pending ACOE -through revenues from all enues to other agencies (or gresources, total revenues 923-24. The negative revenues 923-24. The negative revenues 923-24 of the Net Position (Object 923-24) ansfers of special education	(\$30.00 It was a prior year write-off (\$3,000.00 It's approval Sources (objects 8287, 8587, and 8697 Objects 7211 through 7213, plus 7299 for Exercise exclusive of contributions (objects 8000 VALUE (\$30.00 VALUE (\$30.00 In pass-through revenues are not reporte	Passed or Exception Deliver Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero.

or negative, by resource, in funds 61 through 95.

<u>Passed</u>

SUPPLEMENTAL CHECKS

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

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for **Passed** governmental and business-type activities must be zero or negative. DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of **Passed** Long-Term Liabilities (Form DEBT) for each type of debt. **Passed DEBT-POSITIVE** - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **EXPORT VALIDATION CHECKS** ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed** CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and **Passed** saved. CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected **Passed** before an official export is completed. CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected **Passed** before an official export is completed. FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

Passed

6/6/2024 8:32:41 AM 01-61119-0000000

Budget, July 1 Estimated Actuals 2023-24 **Technical Review Checks**

Phase - All Display - Exceptions Only

Alameda Unified Alameda County

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

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

FUNDRESOURCEOBJECTVALUE0158108290(\$30.00)Explanation: Grant was discontinued in FY2023-24. The negative revenue was a prior year write-off

01 7810 9290 (\$3,000.00)

Explanation: Amount was transferred to fund 12 and was pending ACOE's approval

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-

8979) are negative, by fund:

 FUND
 RESOURCE
 VALUE

 01
 5810
 (\$30.00)

Explanation: Grant was discontinued in FY2023-24. The negative revenue was a prior year write-off

Exception