/	ANNUAL BUDGET REPO	RT:		
	July 1, 2024 Budget Adopt	ion		
x x	(LCAP) or annual up the school district pu If the budget include	<ul> <li>ces:</li> <li>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 irsuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.</li> <li>s a combined assigned and unassigned ending fund balance above the minimum recommended reserv listrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)</li> </ul>	ent to a public he	earing by the governing board of uncertainties, at its public
	Budget av ailable for	inspection at:	Public Hearing:	
	Place:	District Website	Place:	Trussell Hall
	Date:	06/21/2024	Date:	06/24/2024
			Time:	5:30 pm
	Adoption Date:	08/13/2024		
	Signed:			
		Clerk/Secretary of the Governing Board		
		(Original signature required)		
	Contact person for a	idditional information on the budget reports:		
	Name:	Kristin DiNofia	Telephone:	760-745-4931
	Title:	Chief Business Officer	E-mail:	istin.dinofia@sanpasqualunion.net

### Criteria and Standards Review Summary

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

CRITERIA	AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		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.	x	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal y ears.		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.	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal y ears.	x	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	x	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	x	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	x	

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

PLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		x
PLEMENTAL INFORMATION (C	ontinued)	· · · ·	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
	Ĵ	<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?</li> </ul>	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	x	
		If yes, are they lifetime benefits?	n/a	
		If yes, do benefits continue bey ond age 65?	n/a	
		If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welf are, or property and liability)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	х	
		Classified? (Section S8B, Line 1)	x	
		Management/supervisor/confidential? (Section S8C, Line 1)	x	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		x
		Adoption date of the LCAP or an update to the LCAP:	06/25	5/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DITIONAL FISCAL INDICATORS		· · · · · ·	No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	x	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	x	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
DITIONAL FISCAL INDICATORS	(continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	x	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	x	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		x

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

<b>I</b>									
			20	23-24 Estimated Actual			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES			.,	.,	.,	.,		.,	
1) LCFF Sources		8010-8099	5,657,148.00	40,487.00	5,697,635.00	5,817,350.00	47,817.00	5,865,167.00	2.9%
2) Federal Revenue		8100-8299	0.00	279,793.79	279,793.79	0.00	218,710.00	218,710.00	-21.8%
3) Other State Revenue		8300-8599	160,017.00	707,871.24	867,888.24	180,073.13	596,659.09	776,732.22	-10.5%
4) Other Local Revenue		8600-8799	94,331.46	418,126.98	512,458.44	57,500.00	463,680.00	521,180.00	1.7%
5) TOTAL, REVENUES			5,911,496.46	1,446,279.01	7,357,775.47	6,054,923.13	1,326,866.09	7,381,789.22	0.3%
B. EXPENDITURES				.,	.,	.,	.,,	.,,.	
1) Certificated Salaries		1000-1999	2,388,505.50	767,508.66	3,156,014.16	2,701,039.80	591,359.81	3,292,399.61	4.3%
2) Classified Salaries		2000-2999	853,137.12	425,984.07	1,279,121.19	871,439.80	464,896.70	1,336,336.50	4.5%
3) Employ ee Benefits		3000-3999	1,180,951.68	619,679.31	1,800,630.99	1,266,031.73	662,951.05	1,928,982.78	7.1%
4) Books and Supplies		4000-4999	256,410.00	163,786.32	420, 196.32	201,893.81	183,435.09	385,328.90	-8.3%
5) Services and Other Operating Expenditures		5000-5999	729,967.00	366,315.46	1,096,282.46	649,882.00	337,559.00	987,441.00	-9.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299							
Costs)		7400-7499	0.00	12,013.00	12,013.00	0.00	12,010.00	12,010.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,408,971.30	2,355,286.82	7,764,258.12	5,690,287.14	2,252,211.65	7,942,498.79	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING				(000 007 04)	(100,100,05)		(225.0.15.52)	(500 700 57)	07.00/
SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			502,525.16	(909,007.81)	(406,482.65)	364,635.99	(925,345.56)	(560,709.57)	37.9%
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,415.69)	(224,066.96)	(406,482.65)	(391,647.07)	(169,062.50)	(560,709.57)	37.9%
F. FUND BALANCE, RESERVES			ĺ						
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,980,041.59	844,631.34	2,824,672.93	1,797,625.90	620,564.38	2,418,190.28	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,980,041.59	844,631.34	2,824,672.93	1,797,625.90	620,564.38	2,418,190.28	-14.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,980,041.59	844,631.34	2,824,672.93	1,797,625.90	620,564.38	2,418,190.28	-14.4%
2) Ending Balance, June 30 (E + F1e)			1,797,625.90	620,564.38	2,418,190.28	1,405,978.83	451,501.88	1,857,480.71	-23.2%
Components of Ending Fund Balance									
a) Nonspendable									
Rev olv ing Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	620,564.38	620,564.38	0.00	451,501.88	451,501.88	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	698,546.66	0.00	698,546.66	698,546.66	0.00	698,546.66	0.0%
Cash Flow	0000	9780	200,000.00		200,000.00			0.00	
Enrollment Uncertainty	0000	9780	200,000.00		200,000.00			0.00	
Cash Flow	0000	9780			0.00	200,000.00		200,000.00	
Enrollment Uncertainty	0000	9780			0.00	200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,099,079.24	0.00	1,099,079.24	707,432.17	0.00	707,432.17	-35.6%
G. ASSETS									
1) Cash		a		_	_				
a) in County Treasury		9110	0.00	0.00	0.00				
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
		0.00	0.00	0.00	0.00	I			

California Dept of Education

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

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			I						1
			202	23-24 Estimated Actual			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
3) Accounts Receivable		9200	0.00	0.00	0.00	.,	( )	( )	
4) Due from Grantor Gov ernment		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS		5500	0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES			0.00	0.00	0.00				
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00	0.00				
I. LIABILITIES			0.00	0.00	0.00				
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00						
6) TOTAL, LIABILITIES		5050		0.00	0.00				
, .			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES		0600		0.00					
1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS		9690	0.00	0.00	0.00				
			0.00	0.00	0.00				
Ending Fund Balance, June 30			0.00	0.00	0.00				
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				1
LCFF SOURCES									
Principal Apportionment		8011	2,246,773.00	0.00	0.040 770.00	0.000.044.00	0.00	0.000.044.00	1.00/
State Aid - Current Year Education Protection Account State Aid - Current		0011	2,240,773.00	0.00	2,246,773.00	2,269,341.00	0.00	2,269,341.00	1.0%
Year		8012	1,507,219.00	0.00	1,507,219.00	1,544,780.00	0.00	1,544,780.00	2.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	8,722.00	0.00	8,722.00	8,722.00	0.00	8,722.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,815,216.00	0.00	1,815,216.00	1,815,216.00	0.00	1,815,216.00	0.0%
Unsecured Roll Taxes		8042	62,167.00	0.00	62,167.00	62,167.00	0.00	62,167.00	0.0%
Prior Years' Taxes		8043	(73.00)	0.00	(73.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	113,379.00	0.00	113,379.00	113,379.00	0.00	113,379.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,745.00	0.00	3,745.00	3,745.00	0.00	3,745.00	0.0%
Community Redevelopment Funds (SB		8047							
617/699/1992)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes Less: Non-LCFF (50%) Adjustment		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment Subtotal, LCFF Sources		8089	0.00	0.00	0.00 5,757,148.00	0.00	0.00	0.00	0.0%
			5,757,148.00	0.00	5,757,148.00	5,817,350.00	0.00	5,817,350.00	1.0%
LCFF Transfers	0000	9004	(100.000.00)		(100.000.00)	0.00		0.00	400.09/
Unrestricted LCFF Transfers - Current Year All Other LCFF Transfers - Current Year	0000 All Other	8091	(100,000.00)	0.00	(100,000.00)	0.00	0.00	0.00	-100.0%
	AI Utiler	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	40,487.00	40,487.00	0.00	47,817.00	47,817.00	18.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,657,148.00	40,487.00	5,697,635.00	5,817,350.00	47,817.00	5,865,167.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	73,372.00	73,372.00	0.00	73,372.00	73,372.00	0.0%
Special Education Discretionary Grants		8182	0.00	9,859.00	9,859.00	0.00	9,699.00	9,699.00	-1.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		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	12,013.00	12,013.00	0.00	12,010.00	12,010.00	0.0%
			0.00	,0.000	,010.00	0.00	,	.2,010.00	0.070

California Dept of Education

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

			202	23-24 Estimated Actuals	5		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		40,017.00	40,017.00		44,228.00	44,228.00	10.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		8,891.00	8,891.00		9,401.00	9,401.00	5.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		7,059.00	7,059.00		7,000.00	7,000.00	-0.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	118,582.79	118,582.79	0.00	53,000.00	53,000.00	-55.3%
TOTAL, FEDERAL REVENUE			0.00	279,793.79	279,793.79	0.00	218,710.00	218,710.00	-21.8%
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years Child Nutrition Programs	All Other	8319 8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,416.00 82,513.00	0.00 35,020.00	17,416.00	18,395.32 89,478.81	0.00 38,495.09	18,395.32	5.6% 8.9%
Tax Relief Subventions		0000	82,513.00	35,020.00	117,533.00	89,478.81	38,495.09	127,973.90	8.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,000.00	2,000.00		2,000.00	2,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	60,088.00	670,851.24	730,939.24	72,199.00	556, 164.00	628,363.00	-14.0%
TOTAL, OTHER STATE REVENUE			160,017.00	707,871.24	867,888.24	180,073.13	596,659.09	776,732.22	-10.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subjec to LCFF Deduction	t	8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
									0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.076
LCFF Taxes Sales									
LCFF Taxes Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Taxes Sales									
LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications		8631 8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales		8631 8632 8634	0.00	0.00 0.00 0.00	0.00	0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.0%
LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales		8631 8632 8634 8639	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 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%
LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals		8631 8632 8634 8639 8650	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 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%
LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts		8631 8632 8634 8639 8650 8660 8662	0.00 0.00 0.00 0.00 67,879.46 0.00	0.00 0.00 0.00 0.00 5,504.78 0.00	0.00 0.00 0.00 0.00 73.384.24 0.00	0.00 0.00 0.00 0.00 0.00 32,000.00 0.00	0.00 0.00 0.00 0.00 5,500.00 0.00	0.00 0.00 0.00 0.00 0.00 37,500.00 0.00	0.0% 0.0% 0.0% 0.0% -48.9% 0.0%
LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments		8631 8632 8634 8639 8650 8660	0.00 0.00 0.00 0.00 0.00 67,879.46	0.00 0.00 0.00 0.00 0.00 5,504.78	0.00 0.00 0.00 0.00 0.00 73.384.24	0.00 0.00 0.00 0.00 0.00 32,000.00	0.00 0.00 0.00 0.00 0.00 5,500.00	0.00 0.00 0.00 0.00 0.00 37,500.00	0.0% 0.0% 0.0% 0.0% -48.9%

California Dept of Education

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

			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
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Percent) Adjustment Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	26,452.00	25,640.20	52,092.20	25,500.00	67,601.00	93,101.00	78.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		386,982.00	386,982.00		390,579.00	390,579.00	0.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	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%
			94,331.46	418,126.98	512,458.44	57,500.00	463,680.00	521,180.00	1.7%
TOTAL, REVENUES			5,911,496.46	1,446,279.01	7,357,775.47	6,054,923.13	1,326,866.09	7,381,789.22	0.3%
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	2,147,531.50	374,412.68	2,521,944.18	2,457,148.17	247,435.00	2,704,583.17	7.2%
Certificated Pupil Support Salaries		1200	0.00	309,210.48	309,210.48	0.00	257,003.81	257,003.81	-16.9%
Certificated Supervisors' and Administrators'			0.00	303,210.48	305,210.40	0.00	237,003.01	237,003.81	-10.378
Salaries		1300	240,974.00	83,885.50	324,859.50	243,891.63	86,921.00	330,812.63	1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,388,505.50	767,508.66	3, 156, 014. 16	2,701,039.80	591,359.81	3,292,399.61	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	82,180.97	280,510.30	362,691.27	107,455.57	257,650.70	365,106.27	0.7%
Classified Support Salaries		2200	182,421.18	123,930.00	306,351.18	187,352.00	117,558.00	304,910.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	126,705.00	0.00	126,705.00	120,000.00	0.00	120,000.00	-5.3%
Clerical, Technical and Office Salaries Other Classified Salaries		2400 2900	262,277.97	0.00	262,277.97	261,205.23	0.00	261,205.23	-0.4%
TOTAL, CLASSIFIED SALARIES		2900	199,552.00	21,543.77 425,984.07	221,095.77	195,427.00	89,688.00 464,896.70	285,115.00	29.0%
EMPLOYEE BENEFITS			853,137.12	425,984.07	1,279,121.19	871,439.80	464,896.70	1,336,336.50	4.5%
STRS		3101-3102	431,696.61	392,597.33	824,293.94	435,299.80	409,259.40	844,559.20	2.5%
PERS		3201-3202	241,514.60	101,313.25	342.827.85	264,121.80	123,828.31	387,950.11	13.2%
OASDI/Medicare/Alternative		3301-3302	108,494.46	39,547.29	148,041.75	114,336.95	43,606.86	157,943.81	6.7%
Health and Welfare Benefits		3401-3402	343,228.14	66,766.52	409,994.66	395,937.19	68,310.00	464,247.19	13.2%
Unemployment Insurance		3501-3502	1,524.83	551.04	2,075.87	1,628.61	573.66	2,202.27	6.1%
Workers' Compensation		3601-3602	54,493.04	18,903.88	73,396.92	54,707.38	17,372.82	72,080.20	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,180,951.68	619,679.31	1,800,630.99	1,266,031.73	662,951.05	1,928,982.78	7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	60,993.00	0.00	60,993.00	6,500.00	6,488.84	12,988.84	-78.7%
Books and Other Reference Materials		4200	11,400.00	23,004.78	34,404.78	11,150.00	17,400.00	28,550.00	-17.0%
Materials and Supplies		4300	150,497.00	83,493.54	233,990.54	161,678.81	134,546.25	296,225.06	26.6%
Noncapitalized Equipment		4400	33,520.00	57,288.00	90,808.00	22,565.00	25,000.00	47,565.00	-47.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			256,410.00	163,786.32	420, 196. 32	201,893.81	183,435.09	385,328.90	-8.3%
TOTAL, BOOKS AND SUPPLIES									
SERVICES AND OTHER OPERATING EXPENDITU	RES								
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services	RES	5100	1,376.00	0.00	1,376.00	0.00	0.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services Travel and Conferences	RES	5200	9,700.00	42,147.46	51,847.46	8,200.00	33, 175.00	41,375.00	-20.2%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services Travel and Conferences Dues and Memberships	RES	5200 5300	9,700.00 29,684.00	42,147.46 0.00	51,847.46 29,684.00	8,200.00 36,500.00	33, 175.00 0.00	41,375.00 36,500.00	-20.2% 23.0%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services Travel and Conferences Dues and Memberships Insurance	RES	5200 5300 5400 - 5450	9,700.00 29,684.00 118,000.00	42,147.46 0.00 0.00	51,847.46 29,684.00 118,000.00	8,200.00 36,500.00 80,000.00	33,175.00 0.00 0.00	41,375.00 36,500.00 80,000.00	-20.2% 23.0% -32.2%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services Travel and Conferences Dues and Memberships Insurance Operations and Housekeeping Services	RES	5200 5300	9,700.00 29,684.00	42,147.46 0.00	51,847.46 29,684.00	8,200.00 36,500.00	33, 175.00 0.00	41,375.00 36,500.00	-20.2% 23.0%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services Travel and Conferences Dues and Memberships Insurance	RES	5200 5300 5400 - 5450	9,700.00 29,684.00 118,000.00	42,147.46 0.00 0.00	51,847.46 29,684.00 118,000.00	8,200.00 36,500.00 80,000.00	33,175.00 0.00 0.00	41,375.00 36,500.00 80,000.00	-20.2% 23.0% -32.2%
SERVICES AND OTHER OPERATING EXPENDITU Subagreements for Services Travel and Conferences Dues and Memberships Insurance Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized	RES	5200 5300 5400 - 5450 5500	9,700.00 29,684.00 118,000.00 301,400.00	42,147.46 0.00 0.00 0.00	51,847.46 29,684.00 118,000.00 301,400.00	8,200.00 36,500.00 80,000.00 279,500.00	33,175.00 0.00 0.00 0.00	41,375.00 36,500.00 80,000.00 279,500.00	-20.2% 23.0% -32.2% -7.3%

California Dept of Education

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

			202	23-24 Estimated Actual	-		2024 25 Budget		
			202	23-24 Estimated Actual			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
Professional/Consulting Services and Operating		5800							
Expenditures			185,337.00	238,938.00	424,275.00	151,552.00	243,944.00	395,496.00	-6.8%
Communications TOTAL, SERVICES AND OTHER OPERATING		5900	29,970.00	1,680.00	31,650.00	30,630.00	1,690.00	32,320.00	2.1%
EXPENDITURES			729,967.00	366,315.46	1,096,282.46	649,882.00	337,559.00	987,441.00	-9.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings Books and Media for New School Libraries or		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		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 TOTAL, CAPITAL OUTLAY		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition	003(3)								
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									6.00
Payments to Districts or Charter Schools Payments to County Offices		7141 7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues			0.00	0.00	0.00	0.00	0.00	0.00	0.070
To Districts or Charter Schools		7211	0.00	12,013.00	12,013.00	0.00	12,010.00	12,010.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices To JPAs	6360 6360	7222 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	12,013.00	12,013.00	0.00	12,010.00	12,010.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS			,					
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,408,971.30	2,355,286.82	7,764,258.12	5,690,287.14	2,252,211.65	7,942,498.79	2.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School		7613							
Facilities Fund To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education

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

		20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Proceeds								
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980	(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	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		(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)		(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	0.00	0.0%

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

1									
			20	23-24 Estimated Actual	S		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,657,148.00	40,487.00	5,697,635.00	5,817,350.00	47,817.00	5,865,167.00	2.9%
2) Federal Revenue		8100-8299	0.00	279,793.79	279,793.79	0.00	218,710.00	218,710.00	-21.8%
3) Other State Revenue		8300-8599	160,017.00	707,871.24	867,888.24	180,073.13	596,659.09	776,732.22	-10.5%
4) Other Local Revenue		8600-8799	94,331.46	418,126.98	512,458.44	57,500.00	463,680.00	521,180.00	1.7%
5) TOTAL, REVENUES			5,911,496.46	1,446,279.01	7,357,775.47	6,054,923.13	1,326,866.09	7,381,789.22	0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,352,857.28	1,517,676.25	4,870,533.53	3,714,815.05	1,230,449.18	4,945,264.23	1.5%
2) Instruction - Related Services	2000-2999		685,351.21	111,923.94	797,275.15	588,869.26	118,403.94	707,273.20	-11.3%
3) Pupil Services	3000-3999		216,004.33	396,309.67	612,314.00	214,764.60	631,635.53	846,400.13	38.2%
4) Ancillary Services	4000-4999		8,125.00	0.00	8,125.00	7,725.00	0.00	7,725.00	-4.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		533,727.00	15,000.00	548,727.00	583,065.23	1,500.00	584,565.23	6.5%
8) Plant Services	8000-8999		612,906.48	302,363.96	915,270.44	581,048.00	258,213.00	839,261.00	-8.3%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	12,013.00	12,013.00	0.00	12,010.00	12,010.00	0.0%
10) TOTAL, EXPENDITURES			5,408,971.30	2,355,286.82	7,764,258.12	5,690,287.14	2,252,211.65	7,942,498.79	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			502.525.16	(909,007.81)	(406,482.65)	364.635.99	(925,345,56)	(560,709.57)	37.9%
D. OTHER FINANCING SOURCES/USES			,	(	(,,		()	(,)	
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(684,940.85)	684,940.85	0.00	(756,283.06)	756,283.06	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,415.69)	(224,066.96)	(406,482.65)	(391,647.07)	(169,062.50)	(560,709.57)	37.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,980,041.59	844,631.34	2,824,672.93	1,797,625.90	620,564.38	2,418,190.28	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,980,041.59	844,631.34	2,824,672.93	1,797,625.90	620,564.38	2,418,190.28	-14.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,980,041.59	844,631.34	2,824,672.93	1,797,625.90	620,564.38	2,418,190.28	-14.4%
2) Ending Balance, June 30 (E + F1e)			1,797,625.90	620,564.38	2,418,190.28	1,405,978.83	451,501.88	1,857,480.71	-23.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	620,564.38	620,564.38	0.00	451,501.88	451,501.88	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	698,546.66	0.00	698,546.66	698,546.66	0.00	698,546.66	0.0%
Cash Flow	0000	9780	200,000.00		200,000.00			0.00	
Enrollment Uncertainty	0000	9780	200,000.00		200,000.00			0.00	
Cash Flow	0000	9780			0.00	200,000.00		200,000.00	
Enrollment Uncertainty	0000	9780			0.00	200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,099,079.24	0.00	1,099,079.24	707,432.17	0.00	707,432.17	-35.6%

#### Budget, July 1 General Fund Exhibit: Restricted Balance Detail

#### 37 68353 0000000 Form 01 F8BABBUP8P(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	44,049.52	31,975.02
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	.03	.03
5810	Other Restricted Federal	0.00	28,000.00
6266	Educator Effectiveness, FY 2021-22	92,713.99	60,813.99
6500	Special Education	0.00	6,625.61
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	190,237.47	139,896.86
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	62,789.00	62,789.00
7388	SB 117 COVID-19 LEA Response Funds	9,886.00	9,886.00
7435	Learning Recovery Emergency Block Grant	152,505.78	45,907.78
9010	Other Restricted Local	68,382.59	65,607.59
Total, Restricted Balance		620,564.38	451,501.88

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	3,001.00	3,001.00	0.09
5) TOTAL, REVENUES			3,001.00	3,001.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	2,500.00	2,500.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect 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		1500-1555	2,500.00	2,500.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			501.00	501.00	0.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			501.00	501.00	0.0
F. FUND BALANCE, RESERVES					
<ol> <li>Beginning Fund Balance</li> <li>a) As of July 1 - Unaudited</li> </ol>		9791	3,575.00	4,076.00	14.0
		9793			
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0705	3,575.00	4,076.00	14.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,575.00	4,076.00	14.0
2) Ending Balance, June 30 (E + F1e)			4,076.00	4,577.00	12.3
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	4,076.00	4,577.00	12.3
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
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

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		3300			
			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES		0.000			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,001.00	3,001.00	0.0%
CERTIFICATED SALARIES			-,		
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900			
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.0%
			0.00	0.00	0.0%
CLASSIFIED SALARIES		2100	0.00	0.00	0.00/
Classified Instructional Salaries					0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

California Dept of Education

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASD1/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,500.00	2,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	2,500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			_,	_,	
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and			0.00	0.00	0.070
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			0.00	0.00	0.078
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	0.0%
TOTAL, CAPITAL OUTLAY		8700	0.00		
			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		7350			
			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,500.00	2,500.00	0.0%
INTERFUND TRANSFERS IN		0010	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		7640	0.00	0.00	0.00
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%
			0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of		0300	0.00	0.00	0.0%
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		0374			
			0.00	0.00	0.0%
USES Transfers of Funds from					
		7651	0.00	0.00	0.0%
Lapsed/Reorganized LEAs (d) TOTAL, USES		7001			
			0.00	0.00	0.0%
CONTRIBUTIONS		8000	0.00	0.00	0.00
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

California Dept of Education

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

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

			1 1			
Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	3,001.00	3,001.00	0.0%	
5) TOTAL, REVENUES			3,001.00	3,001.00	0.0%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		2,500.00	2,500.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
		Except 7600-	0.00	0.00	0.070	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			2,500.00	2,500.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			501.00	501.00	0.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			501.00	501.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	3,575.00	4,076.00	14.0%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			3,575.00	4,076.00	14.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			3,575.00	4,076.00	14.0%	
2) Ending Balance, June 30 (E + F1e)			4,076.00	4,577.00	12.3%	
Components of Ending Fund Balance			,	.,		
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	4,076.00	4,577.00	12.3%	
c) Committed		0110	4,070.00	4,317.00	12.370	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned		0,00	0.00	0.00	0.0%	
0) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		9100	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%	

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

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

# Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

37 68353 0000000 Form 13 F8BABBUP8P(2024-25)

				I	
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Jaugot	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,493.15	104,352.21	17.9%
3) Other State Revenue		8300-8599	292,017.19	230,000.00	-21.2%
4) Other Local Revenue		8600-8799	16,206.06	9,000.00	-44.5%
5) TOTAL, REVENUES			396,716.40	343,352.21	-13.5%
B. EXPENDITURES			000,110.10	0.00,002.21	10.070
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,228.93	92,300.00	26.0%
3) Employ ee Benefits		3000-3999	34,734.00	34,734.00	0.0%
4) Books and Supplies		4000-4999	243,315.85	267,052.21	9.8%
5) Services and Other Operating Expenditures		5000-5999	4,793.00	3,300.00	-31.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
		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	0.0%
9) TOTAL, EXPENDITURES			356,071.78	397,386.21	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,644.62	(54,034.00)	-232.9%
D. OTHER FINANCING SOURCES/USES			-0,002	(37,037.00)	-232.370
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)			40,644.62	(54,034.00)	-232.9%
F. FUND BALANCE, RESERVES			10,011.02	(01,001.00)	202.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	350,637.98	391,282.60	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			350,637.98	391,282.60	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			350,637.98	391,282.60	11.6%
2) Ending Balance, June 30 (E + F1e)			391,282.60	337,248.60	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	391,282.60	337,248.60	-13.8%
c) Committed			,	,=	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			2.00		2.070
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS		*			
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
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# Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	88,493.15	104,352.21	17.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	88,493.15	104,352.21	17.9%
OTHER STATE REVENUE			00,400.10	104,002.21	
Child Nutrition Programs		8520	292,017.19	230,000.00	-21.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		8590	292,017.19	230,000.00	-21.2%
			292,017.19	230,000.00	-21.270
OTHER LOCAL REVENUE Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,274.50	0.00 9,000.00	23.7%
Leases and Rentals				0.00	0.0%
		8650	0.00		
		8660	8,931.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts		0077	0.00	0.00	0.00
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,206.06	9,000.00	-44.5%
TOTAL, REVENUES			396,716.40	343,352.21	-13.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	73,228.93	92,300.00	26.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
		2900	0.00	0.00	0.0%
Other Classified Salaries					
Other Classified Salaries TOTAL, CLASSIFIED SALARIES			73,228.93	92,300.00	26.0%
			73,228.93	92,300.00	26.0%
TOTAL, CLASSIFIED SALARIES		3101-3102	73,228.93	92,300.00	
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS		3101-3102 3201-3202			26.0% 0.0% 0.0%

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File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	9,584.00	9,584.00	0.0%
Unemployment Insurance		3501-3502	40.00	40.00	0.0%
Workers' Compensation		3601-3602	1,322.00	1,322.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,734.00	34,734.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,565.00	68,700.00	-20.6%
Noncapitalized Equipment		4400	2,000.00	0.00	-100.0%
Food		4700	154,750.85	198,352.21	28.2%
TOTAL, BOOKS AND SUPPLIES			243,315.85	267,052.21	9.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	893.00	900.00	0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	1,000.00	-60.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,400.00	1,400.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,793.00	3,300.00	-31.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			356,071.78	397,386.21	11.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources		8005	0.00	0.00	0.000
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		00			<b>-</b>
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		7054			
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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# Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

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

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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	88,493.15	104,352.21	17.9%		
3) Other State Revenue		8300-8599	292,017.19	230,000.00	-21.2%		
4) Other Local Revenue		8600-8799	16,206.06	9,000.00	-44.5%		
5) TOTAL, REVENUES			396,716.40	343,352.21	-13.5%		
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%		
3) Pupil Services	3000-3999		356,071.78	397,386.21	11.6%		
4) Ancillary Services	4000-4999		0.00	0.00	0.0%		
5) Community Services	5000-5999		0.00	0.00	0.0%		
6) Enterprise	6000-6999		0.00	0.00	0.0%		
7) General Administration	7000-7999		0.00	0.00	0.0%		
8) Plant Services	8000-8999		0.00	0.00	0.0%		
o) Plant Services	0000-0999	Europet 7000	0.00	0.00	0.0%		
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%		
10) TOTAL, EXPENDITURES			356,071.78	397,386.21	11.6%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,644.62	(54,034.00)	-232.9%		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	0.00	0.00	0.0%		
2) Other Sources/Uses		1000 1020	0.00	0.00	0.070		
		8030 8070	0.00	0.00	0.0%		
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,644.62	(54,034.00)	-232.9%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	350,637.98	391,282.60	11.6%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			350,637.98	391,282.60	11.6%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			350,637.98	391,282.60	11.6%		
2) Ending Balance, June 30 (E + F1e)			391,282.60	337,248.60	-13.8%		
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	391,282.60	337,248.60	-13.8%		
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		0,00	0.00	0.00	0.070		
		0790	0.00	0.00	0.00/		
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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	276,332.60	278,298.60
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	56,127.00	127.00
7033	Child Nutrition: School Food Best Practices Apportionment	58,823.00	58,823.00
Total, Restricted Balance		391,282.60	337,248.60

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	0.00	-100.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	15,784.79	12,000.00	-24.0
5) TOTAL, REVENUES			115,784.79	12,000.00	-89.6
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	145,700.00	120,000.00	-17.6
6) Capital Outlay		6000-6999	332,310.00	360,000.00	8.3
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			478,010.00	480,000.00	0.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(362,225.21)	(468,000.00)	29.2
D. OTHER FINANCING SOURCES/USES			(,	(,	20.2
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(362,225.21)	(468,000.00)	29.2
F. FUND BALANCE, RESERVES			(302,223.21)	(+00,000.00)	29.2
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,858.79	699,633.58	-34.1
		9791	0.00	0.00	-34.1
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		5133	1,061,858.79	699,633.58	-34.1
d) Other Restatements		9795	0.00	0.00	-34.1
		9190			
e) Adjusted Beginning Balance (F1c + F1d)			1,061,858.79	699,633.58	-34.1
2) Ending Balance, June 30 (E + F1e)			699,633.58	231,633.58	-66.9
Components of Ending Fund Balance					
a) Nonspendable		0714	0.00	0.00	~ ~
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	699,633.58	231,633.58	-66.9
Deferred Maintenance	0000	9780	699, 633. 58		
Deferred Maintenance	0000	9780		231,633.58	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	100,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			100,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,784.79	12,000.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,784.79	12,000.00	-24.0%
TOTAL, REVENUES			115,784.79	12,000.00	-89.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASD1/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Offeb, Active Employees Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		330 1-3 <del>3</del> 02	0.00		0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

California Dept of Education

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,700.00	120,000.00	-17.6
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,700.00	120,000.00	-17.6
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	292,160.00	300,000.00	2.7
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	40,150.00	60,000.00	49.4
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			332,310.00	360,000.00	8.3
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			478,010.00	480,000.00	0.4
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Budget, July 1 Deferred Maintenance Fund Expenditures by Object

San Pasqual Union Elementary San Diego County 37 68353 0000000 Form 14 F8BABBUP8P(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,784.79	12,000.00	-24.0%
5) TOTAL, REVENUES			115,784.79	12,000.00	-89.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
	8000-8999		478,010.00	480,000.00	0.0%
8) Plant Services		Except 7600-	478,010.00	480,000.00	0.4 /8
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			478,010.00	480,000.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(362,225.21)	(468,000.00)	29.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(362,225.21)	(468,000.00)	29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,858.79	699,633.58	-34.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,858.79	699,633.58	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0100	1,061,858.79	699,633.58	-34.1%
2) Ending Balance, June 30 (E + F1e)			699,633.58	231,633.58	-66.9%
Components of Ending Fund Balance			000,000.00	201,000.00	00.070
a) Nonspendable					
		9711	0.00	0.00	0.0%
Revolving Cash			0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	699,633.58	231,633.58	-66.9%
Deferred Maintenance	0000	9780	699, 633. 58		
Deferred Maintenance	0000	9780		231,633.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023 Estim Actu	ated	2024-25 Budget
Total, Restricted Balance			0.00	0.00

San Pasqual Union Elementary San Diego County

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

37 68353 0000000 Form 17 F8BABBUP8P(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	3,000.00	20.0%
5) TOTAL, REVENUES			2,500.00	3,000.00	20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	3,000.00	20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	3,000.00	20.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,829.59	241,329.59	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,829.59	241,329.59	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,829.59	241,329.59	1.0%
2) Ending Balance, June 30 (E + F1e)			241,329.59	244,329.59	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			<u></u>	<b></b>	
Other Assignments		9780	241,329.59	244,329.59	1.2%
Special Education IDT & Increased Contribution	0000	9780	200,000.00		
Unanticipated Maintenance	0000	9780	41,329.59		
Special Education IDT & Increased Contribution	0000	9780		200,000.00	
Unanticipated Maintenance	0000	9780		44,329.59	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9110	0.00		
b) in Banks		9111 9120	0.00		
o , in Deniko		5120	0.00		

California Dept of Education

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

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

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

37 68353 0000000 Form 17 F8BABBUP8P(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	3,000.00	20.0%
5) TOTAL, REVENUES			2,500.00	3,000.00	20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,500.00	3,000.00	20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	3,000.00	20.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,829.59	241,329.59	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,829.59	241,329.59	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,829.59	241,329.59	1.0%
2) Ending Balance, June 30 (E + F1e)			241,329.59	244,329.59	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0100	0.00	0.00	0.070
Other Assignments (by Resource/Object)		9780	241,329.59	244,329.59	1.2%
Special Education IDT & Increased Contribution	0000	9780	200,000.00	244,023.08	1.2 /0
Unanticipated Maintenance	0000	9780	41,329.59		
	0000	9780 9780	41,329.39	200,000,00	
Special Education IDT & Increased Contribution				200,000.00	
Unanticipated Maintenance	0000	9780		44,329.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	5,000.00	7,000.00	40.0
5) TOTAL, REVENUES			5,000.00	7,000.00	40.0
B. EXPENDITURES			Ì		
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	0.
3) Employee 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.
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES			0.00	0.00	0.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	7,000.00	40.
D. OTHER FINANCING SOURCES/USES			0,000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	7,000.00	40.
F. FUND BALANCE, RESERVES				,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	500,637.44	505,637.44	1.
b) Audit Adjustments		9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		3735	500,637.44		0.
		0705	-	505,637.44	
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			500,637.44	505,637.44	1.
2) Ending Balance, June 30 (E + F1e)			505,637.44	512,637.44	1.
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	505,637.44	512,637.44	1.
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					
			1		
1) Cash		9110	0.00		
1) Cash a) in County Treasury		9110 9111	0.00		
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
<ol> <li>Cash</li> <li>a) in County Treasury</li> <li>1) Fair Value Adjustment to Cash in County Treasury</li> <li>b) in Banks</li> </ol>		9111 9120	0.00 0.00		
1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

California Dept of Education

Description Resc	urce Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	3430	0.00		
		0.00		
I. LIABILITIES	0500			
1) Accounts Pay able	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
OTHER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.09
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	0.04
Unsecured Roll	8616	0.00	0.00	0.04
Prior Years' Taxes	8617	0.00	0.00	0.09
Supplemental Taxes	8618	0.00	0.00	0.0
Non-Ad Valorem Taxes	0010	0.00	0.00	0.0
	2004		0.07	
Parcel Taxes	8621	0.00	0.00	0.0
Other	8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.0
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
Interest	8660	5,000.00	5,000.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0
Fees and Contracts				
Mitigation/Developer Fees	8681	0.00	2,000.00	Ne
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	
	<u>8199</u>			0.0
TOTAL, OTHER LOCAL REVENUE		5,000.00	7,000.00	40.0
TOTAL, REVENUES		5,000.00	7,000.00	40.0
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASD1/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.04
Workers' Compensation		3601-3602	0.00	0.00	0.04
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	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.04
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0000	0.00	0.00	0.09
CAPITAL OUTLAY			0.00	0.00	0.07
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.09
		6500			
Equipment Replacement Lease Assets		6600	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		6700	0.00	0.00	0.09
			0.00	0.00	0.05
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		7000	0.00		0.00
All Other Transfers Out to All Others		7299	0.00	0.00	0.04
Debt Service		7400			
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			0.00	0.00	0.09
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 (b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00 0.00	0.00	0.0'

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

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

					FOBABBUFOF(2024-2		
Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference		
A. REVENUES							
1) LCFF Sources		8010-8099	0.00	0.00	0.0%		
2) Federal Revenue		8100-8299	0.00	0.00	0.0%		
3) Other State Revenue		8300-8599	0.00	0.00	0.0%		
4) Other Local Revenue		8600-8799	5,000.00	7,000.00	40.0%		
5) TOTAL, REVENUES			5,000.00	7,000.00	40.0%		
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		0.00	0.00	0.0%		
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%		
3) Pupil Services	3000-3999		0.00	0.00	0.0%		
4) Ancillary Services	4000-4999		0.00	0.00	0.0%		
5) Community Services	5000-5999		0.00	0.00	0.0%		
	6000-6999		0.00	0.00	0.0%		
6) Enterprise	7000-7999						
7) General Administration			0.00	0.00	0.0%		
8) Plant Services	8000-8999		0.00	0.00	0.0%		
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%		
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	7,000.00	40.0%		
D. OTHER FINANCING SOURCES/USES			0,000.00	1,000.00	10.0 %		
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.0%		
b) Transfers Out		7600-7629	0.00	0.00	0.0%		
		7600-7629	0.00	0.00	0.0%		
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.0%		
b) Uses		7630-7699	0.00	0.00	0.0%		
3) Contributions		8980-8999	0.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	7,000.00	40.0%		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	500,637.44	505,637.44	1.0%		
b) Audit Adjustments		9793	0.00	0.00	0.0%		
c) As of July 1 - Audited (F1a + F1b)			500,637.44	505,637.44	1.0%		
d) Other Restatements		9795	0.00	0.00	0.0%		
e) Adjusted Beginning Balance (F1c + F1d)			500,637.44	505,637.44	1.0%		
2) Ending Balance, June 30 (E + F1e)			505,637.44	512,637.44	1.4%		
Components of Ending Fund Balance							
a) Nonspendable							
Rev olving Cash		9711	0.00	0.00	0.0%		
Stores		9712	0.00	0.00	0.0%		
Prepaid Items		9713	0.00	0.00	0.0%		
All Others		9719	0.00	0.00	0.0%		
b) Restricted		9740	505,637.44	512,637.44	1.4%		
c) Committed				,			
Stabilization Arrangements		9750	0.00	0.00	0.0%		
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%		
		3700	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%		

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	505,637.44	512,637.44
Total, Restricted Balance		505,637.44	512,637.44

San Pasqual Union Elementary San Diego County

37 68353 0000000 Form 40 F8BABBUP8P(2024-25)

#### 2023-24 2024-25 Percent Description **Resource Codes** Object Codes Estimated Actuals Budget Difference A. REVENUES 1) LCFF Sources 8010-8099 0.00 0.00 0.0% 2) Federal Revenue 8100-8299 0.00 0.00 0.0% 3) Other State Revenue 8300-8599 0.00 0.00 0.0% 4) Other Local Revenue 6,500.00 8,000.00 23.1% 8600-8799 5) TOTAL, REVENUES 6,500.00 8,000.00 23.1% **B. EXPENDITURES** 0.0% 1) Certificated Salaries 1000-1999 0.00 0.00 2) Classified Salaries 2000-2999 0.00 0.00 0.0% 3) Employee Benefits 3000-3999 0.00 0.00 0.0% 0.00 4) Books and Supplies 4000-4999 0.00 0.0% 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.0% 6) Capital Outlay 6000-6999 101,455.00 101,455.00 0.0% 7100-7299, 7) Other Outgo (excluding Transfers of Indirect Costs) 0.00 0.00 0.0% 7400-7499 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.0% 9) TOTAL, EXPENDITURES 101.455.00 101.455.00 0.0% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER -1.6% (94,955.00) (93,455.00) FINANCING SOURCES AND USES (A5 - B9) 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 0.0% a) Sources 8930-8979 0.00 0.00 0.00 0.00 0.0% b) Uses 7630-7699 0.00 0.00 0.0% 3) Contributions 8980-8999 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) (94,955.00) (93,455.00) -1.6% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 906.456.31 811.501.31 -10.5% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 906.456.31 811.501.31 -10.5% d) Other Restatements 9795 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 906,456.31 811,501.31 -10.5% 2) Ending Balance, June 30 (E + F1e) 811,501.31 718,046.31 -11.5% 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% 9719 0.00 0.00 0.0% All Others 0.0% b) Restricted 9740 0.00 0.00 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 811,501.31 718,046.31 -11.5% 0000 9780 200,000.00 Bus Play ground Equipment 0000 9780 300,000.00 0000 9780 50.000.00 Van Infrastructure Improvements 0000 9780 261,501.31 Bus 0000 9780 200,000.00 Play ground Equipmemt 0000 9780 200,000.00 0000 50,000.00 Van 9780 Infrastructure Improvement 0000 9780 268,046.31 e) Unassigned/Unappropriated 0.00 9789 Reserve for Economic Uncertainties 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0%

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,500.00	8,000.00	23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	8,000.00	23.1%
TOTAL, REVENUES			6,500.00	8,000.00	23.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
California Dant of Education				L	l

2023-24

2024-25

Percent

#### Description Resource Codes **Object Codes** Estimated Actuals Budget Difference EMPLOYEE BENEFITS STRS 3101-3102 0.00 0.00 0.0% PERS 3201-3202 0.00 0.00 0.0% 3301-3302 0.00 0.00 0.0% OASDI/Medicare/Alternative Health and Welfare Benefits 3401-3402 0.00 0.00 0.0% 0.0% Unemployment Insurance 3501-3502 0.00 0.00 Workers' Compensation 3601-3602 0.00 0.00 0.0% OPEB, Allocated 3701-3702 0.00 0.00 0.0% OPEB, Active Employees 3751-3752 0.00 0.00 0.0% Other Employee Benefits 3901-3902 0.00 0.00 0.0% TOTAL, EMPLOYEE BENEFITS 0.00 0.00 0.0% BOOKS AND SUPPLIES Books and Other Reference Materials 4200 0.00 0.00 0.0% Materials and Supplies 4300 0.00 0.00 0.0% Noncapitalized Equipment 4400 0.00 0.00 0.0% TOTAL, BOOKS AND SUPPLIES 0.00 0.00 0.0% SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services 5100 0.00 0.00 0.0% 0.0% Travel and Conferences 5200 0.00 0.00 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 0.00 5800 0.00 0.0% Communications 5900 0.00 0.00 0.0% TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 0.00 0.0% 0.00 CAPITAL OUTLAY 6100 0.00 0.00 0.0% Land 6170 0.00 0.00 0.0% Land Improvements Buildings and Improvements of Buildings 6200 1,455.00 1,455.00 0.0% Books and Media for New School Libraries or Major Expansion of School Libraries 0.0% 6300 0.00 0.00 100,000.00 100,000.00 6400 0.0% Equipment 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 101,455.00 101,455.00 0.0% OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pass-Through Revenues To Districts or Charter Schools 7211 0.00 0.00 0.0% To County Offices 7212 0.00 0.00 0.0% 7213 0.00 0.00 0.0% To JPAs All Other Transfers Out to All Others 7299 0.00 0.00 0.0% Debt Service 7438 0.00 Debt Service - Interest 0.00 0.0% 7439 0.00 0.00 0.0% Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.0% TOTAL, EXPENDITURES 101,455.00 101,455.00 0.0% INTERFUND TRANSFERS INTERFUND TRANSFERS IN 8912 From: General Fund/CSSF 0.00 0.00 0.0% 8919 0.00 0.0% Other Authorized Interfund Transfers In 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.0% INTERFUND TRANSFERS OUT To: General Fund/CSSF 7612 0.00 0.00 0.0% To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00 0.0% 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

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

					F0BABB0F0F(2024-2
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

			1		F8BABBUP8P(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	6,500.00	8,000.00	23.1%
5) TOTAL, REVENUES			6,500.00	8,000.00	23.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		101,455.00	101,455.00	0.0%
		Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			101,455.00	101,455.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(94,955.00)	(93,455.00)	-1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,955.00)	(93,455.00)	-1.6%
F. FUND BALANCE, RESERVES			(04,000.00)	(00,400.00)	1.070
1) Beginning Fund Balance					
		9791	906,456.31	811,501.31	-10.5%
a) As of July 1 - Unaudited b) Audit Adjustments		9793			0.0%
		9795	0.00 906,456.31	0.00	
c) As of July 1 - Audited (F1a + F1b)		0705	-	811,501.31	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			906,456.31	811,501.31	-10.5%
2) Ending Balance, June 30 (E + F1e)			811,501.31	718,046.31	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	811,501.31	718,046.31	-11.5%
Bus	0000	9780	200,000.00		
Play ground Equipment	0000	9780	300,000.00		
Van	0000	9780	50,000.00		
Infrastructure Improvements	0000	9780	261,501.31		
Bus	0000	9780		200,000.00	
Play ground Equipmemt	0000	9780		200,000.00	
Van	0000	9780		50,000.00	
Infrastructure Improvement	0000	9780		268,046.31	
	0000	3700		200,040.37	
e) Unassigned/Unappropriated		0700	0.00	0.65	0.53
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

California Dept of Education

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

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	128,285.29	143,001.00	11.5%
5) TOTAL, REVENUES			128,285.29	143,001.00	11.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,796.00	87,100.00	7.89
3) Employ ee Benefits		3000-3999	24,565.00	26,811.00	9.19
4) Books and Supplies		4000-4999	2,500.00	3,500.00	40.00
5) Services and Other Operating Expenses		5000-5999	20,250.00	20,250.00	0.0
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			128,111.00	137,661.00	7.5
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174.29	5,340.00	2,963.99
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			174.29	5,340.00	2,963.99
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	403,688.44	403,862.73	0.09
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			403,688.44	403,862.73	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			403,688.44	403,862.73	0.04
2) Ending Net Position, June 30 (E + F1e)			403,862.73	409,202.73	1.39
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.09
b) Restricted Net Position		9797	0.00	0.00	0.04
c) Unrestricted Net Position		9790	403,862.73	409,202.73	1.39
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9340 9380	0.00		
10) Fixed Assets		3300	0.00		
		0410	0.00		
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

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SACS Financial Reporting Software - SACS V10.1 File: Fund-E, Version 7

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
1) Deferred Outflows of Resources		9490	0.00		
		5450			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		0000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
		9090			
2) TOTAL, DEFERRED INFLOWS			0.00		
			0.00		
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
DTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	11,055.41	5,001.00	-54.8
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
All Other Fees and Contracts		8689	117,229.88	138,000.00	17.3
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.1
TOTAL, OTHER LOCAL REVENUE		0033	128,285.29	143,001.00	11.
			128,285.29	143,001.00	11.
Certificated Teachers' Salaries		1100	0.00	0.00	0.
Certificated Pupil Support Salaries		1200	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.
LASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	C

California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: Fund-E, Version 7

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	80,796.00	87,100.00	7.89
TOTAL, CLASSIFIED SALARIES			80,796.00	87,100.00	7.89
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,754.00	20,000.00	12.79
OASDI/Medicare/Alternative		3301-3302	5,422.00	5,422.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	40.00	40.00	0.0
Workers' Compensation		3601-3602	1,349.00	1,349.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.04
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			24,565.00	26,811.00	9.19
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	1,000.00	1,000.00	0.09
Noncapitalized Equipment		4400	500.00	500.00	0.09
Food		4700	1,000.00	2,000.00	100.09
TOTAL, BOOKS AND SUPPLIES			2,500.00	3,500.00	40.0
SERVICES AND OTHER OPERATING EXPENSES			2,000.00	0,000.00	10107
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
		5500	0.00	0.00	0.09
Operations and Housekeeping Services		5600	0.00		0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs		5750		0.00	0.0
		5750	19,800.00	19,800.00	0.05
Professional/Consulting Services and		5000	450.00	450.00	0.00
Operating Expenditures		5800	450.00	450.00	0.09
		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,250.00	20,250.00	0.09
		0000	0.00	0.00	0.00
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.09
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)					
Other Transfers Out		7000			±
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			128,111.00	137,661.00	7.5%
					-
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(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					
Other Sources			0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965			
		8965	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965			

California Dept of Education

SACS Financial Reporting Software - SACS V10.1

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,285.29	143,001.00	11.5%
5) TOTAL, REVENUES			128,285.29	143,001.00	11.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		128,111.00	137,661.00	7.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			128,111.00	137,661.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			174.29	5,340.00	2,963.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			174.29	5,340.00	2,963.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	403,688.44	403,862.73	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,688.44	403,862.73	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			403,688.44	403,862.73	0.0%
2) Ending Net Position, June 30 (E + F1e)			403,862.73	409,202.73	1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	403,862.73	409,202.73	1.3%

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

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	505.53	505.53	505.53	505.53	505.53	505.53
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	505.53	505.53	505.53	505.53	505.53	505.53
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	505.53	505.53	505.53	505.53	505.53	505.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

### 2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

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

	202	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	Fund 01 or Fund 62 us	se this worksheet to re	eport their ADA.				
FUND 01: Charter School ADA corresponding to SACS financial	data reported in Fi	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		

ANNUAL CER	TIFICATION REGARDING SELF-INSURED WORKERS' COMPENS	SATION CLAIMS							
Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. Th governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.									
To the County	Superintendent of Schools:								
0	ur district is self-insured for workers' compensation claims as define	ed in Education Code Section 42141(a):							
	Total liabilities actuarially determined:		\$						
	Less: Amount of total liabilities reserved in budget:		\$						
	Estimated accrued but unfunded liabilities:		\$	0.00					
ХТ	his school district is self-insured for workers' compensation claims t	hrough a JPA, and offers the following information:							
	School district program is funded through San Diego County Offi	ce JPA							
Т	his school district is not self-insured for workers' compensation clair	ns.							
Signed		Date of Meet	ing: 06/25/2024						
	Clerk/Secretary of the Governing Board								
	(Original signature required)								
For additional i	nformation on this certification, please contact:								
Name:	Kristin DiNofia								
Title:	СВО								
Telephone:	760-745-4931								
E-mail:	kristin.dinofia@sanpasqualunion.net								

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,156,014.16	301	0.00	303	3,156,014.16	305	5,165.00		307	3,150,849.16	309
2000 - Classified Salaries	1,279,121.19	311	0.00	313	1,279,121.19	315	50,533.87		317	1,228,587.32	319
3000 - Employ ee Benefits	1,800,630.99	321	0.00	323	1,800,630.99	325	25,481.46		327	1,775,149.53	329
4000 - Books, Supplies Equip Replace. (6500)	420,196.32	331	0.00	333	420,196.32	335	139,387.78		337	280,808.54	339
5000 - Services & 7300 - Indirect Costs	1,096,282.46	341	197,971.00	343	898,311.46	345	35,100.00		347	863,211.46	349
TOTAL       7,554,274.12       365       TOTAL         Jote 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).       None of 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 alues in Column 4a and Line 13a.											369
		ATION	(Instruction, Function	s 1000-	1999)			Object			EDP No.
1. Teacher Salaries as	Per EC 41011							1100		2,515,944.18	375
2. Salaries of Instructio	nal Aides Per EC 41011							2100		357,091.27	380
3. STRS								3101 & 3102		713,828.85	382
4. PERS								3201 & 3202		145,416.25	383
5. OASDI - Regular, Me								3301 & 3302		78,914.84	384
6. Health & Welfare Be (Include Health, De	nefits (EC 41372) ental, Vision, Pharmaceu	tical, an	d								
Annuity Plans)								3401 & 3402		269,135.95	385
7. Unemployment Insu	ance							3501 & 3502		1,400.51	390
8. Workers' Compensat	ion Insurance							3601 & 3602		50,889.09	392
								3751 & 3752		0.00	
								3901 & 3902		0.00	393
	and Benefits (Sum Line nstructional Aide Salarie		))							4,132,620.94	395
										0.00	
			a (Extracted)							0.00	396
	Instructional Aide Salari		b (Overrides)*								396
										4,132,620.94	397
15. Percent of Current Cost of Education Expended for Classroom         Compensation (EDP 397 divided by EDP 369) Line 15 must         equal or exceed 60% for elementary, 55% for unified and 50%         for high school districts to avoid penalty under provisions of EC 41372.								56.62%	_		
6. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X)											

Budget, July 1

2023-24 Estimated Actuals

GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

San Pasqual Union Elementary

San Diego County

37 68353 0000000

Form CEA F8BABBUP8P(2024-25)

# PART III: DEFICIENCY AMOUNT

deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.					
1. Minimum percentage required (60% elementary, 55% unified, 50% high)					
	60.00%				
	00.00%				
2. Percentage spent by this district (Part II, Line 15)					
	56.62%				
3. Percentage below the minimum (Part III, Line 1 minus Line 2)					
	3.38%				
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).					
	7,298,606.01				
5. Deficiency Amount (Part III, Line 3 times Line 4)					
······	246,692.88				
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)					

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

37 68353 0000000 Form CEB F8BABBUP8P(2024-25)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,292,399.61	301	0.00	303	3,292,399.61	305	4,993.00		307	3,287,406.61	309
2000 - Classified Salaries	1,336,336.50	311	0.00	313	1,336,336.50	315	51,193.00		317	1,285,143.50	319
3000 - Employ ee Benefits	1,928,982.78	321	0.00	323	1,928,982.78	325	27,290.60		327	1,901,692.18	329
4000 - Books, Supplies Equip Replace. (6500)	385,328.90	331	0.00	333	385,328.90	335	152,823.90		337	232,505.00	339
5000 - Services . & 7300 - Indirect Costs	987,441.00	341	0.00	343	987,441.00	345	55,100.00		347	932,341.00	349
				TOTAL	7,930,488.79	365			TOTAL	7,639,088.29	369

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

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

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

values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	2,700,724.17	375
2. Salaries of Instructional Aides Per EC 41011.	2100	360,906.27	380
3. STRS	3101 & 3102	453,656.03	382
4. PERS	3201 & 3202	162,674.32	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	86,349.98	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	322,539.79	385
7. Unemploy ment Insurance	3501 & 3502	1,543.22	390
8. Workers' Compensation Insurance	3601 & 3602	51,244.55	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	4,139,638.33	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	4,139,638.33	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372	54.19%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		

Minimum percentage required (60% elementary, 55% unified, 50% high)	
	60.00%
2. Percentage spent by this district (Part II, Line 15)	54.19%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.81%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	7,639,088.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	443,831.03

	Func	ds 01, 09, and 62		2023-24
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	7,764,258.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	279,793.79
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Serv ices	All	5000-5999	1000- 7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	197,971.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

	E	xpenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not inclue	de expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				197,971.00
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cov er deficits for food services (Funds 13 and 61) (If negativ e, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cov er deficits for student body activities	Manually entered. Must no	t include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,286,493.33
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Av erage Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				505.53
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,413.57

	(penultures	
Section III -		
MOE		
Calculation		
(For data	<b>T</b> - 4-1	D 4 D 4
collection only. Final	Total	Per ADA
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		
year amount		
rather than the		
actual prior		
year		
expenditure		
amount.)	5,983,342.13	12,873.49
1. Adjustment		
Adjustment to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
2. Total		
adjusted base		
expenditure		
amounts		
(Line A plus		
Line A.1)	5,983,342.13	12,873.49
	5,500,642.10	,070.70
B. Required		
effort (Line A.2		
times 90%)	5,385,007.92	11,586.14
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	7,286,493.33	14,413.57
D. MOE		
deficiency		
amount, if any		
amount, in any		
(Line B minus		
(Line B minus Line C) (If		
Line C) (If		
(Line B minus Line C) (If negativ e, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA cov ered 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)	<u>.                                    </u>	
Description of	Total Expenditures	Expenditures Per ADA
Adjustments	· · · · · · · · · · · · · · · · · · ·	Per ADA
Total		
adjustments to		
base expenditures	0.00	0.00

attriate indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and terations costs and facilities rents and leases costs) attributable to the general administrative of fices. The calculation of the plant services costs attributed to general individual time pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the costs and benefits relating to general administration.         A. Salaries and Benefits - Other General Administration and Centralized Data Processing       270,167.0         1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)       (Functions 7200-7700, geals 0000 and 9000)       270,167.0         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, geals 0000 and 9000, Object 5800.       0.0         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.       5,965,598.3         c. Entreates and Benefits - All Other Activities       1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)       5,965,598.3         c. Furcentage of Plant Services Costs Attributable to General Administration       (Line Atjustine A2a, for it negative) (See Part III, Lines A5 and A6)       4.53         trl I -Adjus	(Functions 7200-7700, goals 0000 and 9000)       270, 167.00         2. Contracted general administrative positions not paid through payroll       a. Enter the costs, if may, 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.       0.00         b. If an amount is entered on Line A20, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.       0.00 <b>E. Salaries and Benefits - All Other Activities</b> 1.       5. administrative costs for Undits 0.1, 00, and 62, objects 1000-3899 except 3701-3702)       5.995,599.30 <b>C. Percensiting of Plant Services Costs Attributable to General Administration</b> (Line A1 plus Line A2a, divided by Line B1, zero if negative) (See Part III, Lines A5 and A6)       4.537 <b>Part II - Adjustinents for Employment Separation Costs</b> Whan a mentployee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employ extincted resource not allowable as indirect costs. Scilate programs may have similar restriction costs include terms such as pay for actumulated unused leave or routine severance pay authorized by governing board pale/s. Normal separation costs are unal separation costs are there allowable as direct costs to relate programs in which the employee worked, the LEA may identify and enter three costs on Line A10.       Administrative positions in general administrative for active program in which the employee worked, the LEA may identify and enter thretere darguar and table pargram, in which th		
erations costs and facilities rents and leases costs) attributable to the general administrative of fices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of square footage occupied by general administration.  A. Salaries and Benefits - Other General Administration and Centralized Data Processing  1. Salaries and Benefits - Other General Administration and Centralized Data Processing  1. Salaries and Benefits and inclusion payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)  2. Contracted general administrative positions not paid through payroll  a. Enter the costs, if any, of general administrative positions genforming services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000. Object 5800.  5. If an amount is entered on Line A22, provide the tilte, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.  8. Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6989, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)  5.965.598.3  5. Deficitions Other Separation Costs  When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employeed's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs. Include terms such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs include terms such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs include terms such as pa	operations costs and facilities with and lease's costs attributable to the general administrated or directing to general administration or the plant services costs attributed to general administration.  A Statistic and Secolities - Other Ceneral Administration and Centralized Data Processing  A Statistic and Secolities - Other Ceneral Administration and Centralized Data Processing  A Statistic and Secolities - Other Ceneral Administration and Centralized Data Processing  A Statistic and Secolities - Other Ceneral Administration and Centralized Data Processing  A Statistic and Secolities - Other Ceneral Administration and Centralized Data Processing  A Contracted general administrative positions not plaid through payrol  A Contracted general administrative positions not plaid through payrol  A Contracted general administrative positions not plaid through payrol  A Contracted general administrative positions payrol  A Contracted general administrative positions and payrol  A Contracted general administrative positions rout plaid through payrol  A Contracted general administrative position payrol  A Contracted general administrative positions rout plaid through a contract. Relian supporting documentation in case of audit  A Contracted general routine Ada, provide the file, doiley, and approximate FTE of each general  administration administrative position payrol  A Contracted Contracted Contracted Contracted Contracted Contracted Contracted Contracted  A Contracted Contracte	Part I - General Administrative Share of Plant Services Costs	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)       270,167.0         2. Contracted general administrative positions not paid through payroll       270,167.0         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.       0.0         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.       0.0         B. Salaries and Benefits - All Other Activities       1. 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)       5.965.599.3         C. Percentage of Plant Services Costs Attributable to General Administration       (Line A1 plus Line A2a, divided by Line B1; zero if megative) (See Part III, Lines A5 and A6)       4.53         rt It - 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 or stars regular salary and benefits or the final pay period. These additional costs can be categorized as "normal" or "abnormal or "abnormal or "abnormal or sharation costs.         Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restricted resource rather than to the restricted program in whi	1. Statutes and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)       270, 167, 00         2. Contracted general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, gale 0000 and 9000, Object 5500.       0.00         2. Befare and Benefits - All Other Activities       0.00         3. Statutes and Benefits - All Other Activities       0.00         4. Statutes and Benefits - All Other Activities       0.00         4. Statutes and Benefits - All Other Activities       0.00         1. Statutes and Benefits - All Other Activities       0.00         1. Statutes and Benefits - All Other Activities       0.00         1. Statutes and Benefits - All Other Activities       0.00, 0	operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attrib administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as p	uted to general
(Functions 7200-7700, goals 0000 and 9000)       270,167.0         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.       0.0         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.       0.0         B. Salaries and Benefits - All Other Activities       1. Selaries 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)       5.965,599.3         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)       4.53         TI I - Adjustments for Employment Separation Costs       When an 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 copie's. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. Slate programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs on Line A for inclusion in the indirect cost pol.         Abnormal or m	(Functions 7200-700, goals 0000 and 9000)       270.167.00         2. Contracted general administrative positions not paid through payroll       0.000         3. E. Inter the costs, <i>H any</i> , or general administrative positions performing services CN SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5000.       0.000         b. If an anount is entered on Line A2a, provide the tittle, ulties, and approximate FTE of each general administrative position paid through payroll (Funds 01.00, and 62, object 1000-3000 except 3701-3702) (Functions 1000-6900, 710-1780, & 8 100-8400, Functions 7200-7700, all pails except 0000 & 8000)       5.065.590.34 <b>B. Salaries and Benefits - All Other Activities</b> 1. Salaries and benefits paid through payroll (Funds 01.00, and 62, object 1000-3900 except 3701-3702) (Functions 1000-6900, 710-1780, & 8 100-8400, Functions 7200-7700, all pails except 0000 & 8000)       5.065.590.34 <b>C. Percentage of Plant Services Costs Attributable to General Administration</b> 4.537 <b>Parl 1. Adjustme To Enployment Sequencian</b> 4.537 <b>Parl 1. Adjustment To Enployment Sequencian</b> 4.537 <b>Parl 1. Adjustment To Enployment Sequencian</b> 5.065.599.34	A. Salaries and Benefits - Other General Administration and Centralized Data Processing	
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.      B. Salaries and Benefits - All Other Activities     I. 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)     5.965,599.3     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)     tt II - Adjustments for Employment Separation Costs     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 on Line A for inclusion in the indirect cost pol.     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 networked, the LEA may identify and enter     these costs on Line A for inclusion in the indirect cost pol.	2. Contracted general administrative positions not paid through payrol  a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payrol, in functions 7200-700, goais 0000 and 9000, Object 5800. 0.000 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 audt.  6. Salaries and Benefits - All Other Activitie  1. Salaries and Benefits - All Other Activitie  3. Correctage of Plant Services Costs Attributate to General Administration  (functions 1000-6899, 7100-7160, 48 100-6400; Functions 7200-7700, all goals except 3701-3702)  (functions 1000-6899, 7100-7160, 48 100-6400; Functions 7200-7700, all goals except 3701-3702)  (functions 1000-6899, 7100-7160, 48 100-6400; Functions 7200-7700, all goals except 3701-3702)  (functions 1000-6899, 7100-7160, 48 100-6400; Functions 7200-7700, all goals except 3701-3702)  (functions 1000-6899, 7100-7160, 48 100-6400; Functions 7200-7700, all goals except 3701-3702)  (functions 1000-6899, 7100-7160, 48 100-6400; Functions 7200-7700, all goals except 3701-3702)  (functions 1000-6899, 7100-7160, all divers and all divers or routing every encore and administrative function the final pay period. These additional costs can be categorized as indirect costs. State programs are phave as initiae restrictors, Where fideal and range areguined that the LEA may identify and enter these costs on Line A for inclusion in the indirect costs for fede	1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
<ul> <li>a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.</li> <li>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.</li> <li><b>B. Salaries and Benefits - All Other Activities</b> <ol> <li>Salaries and Benefits - All Other Activities</li> <li>Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)</li> <li>(Functions 1000-6999, 7100-7180, &amp; 8100-8400; Functions 7200-7700, all goals except 0000 &amp; 9000)</li> <li><u>5.965,599.3</u></li> </ol> </li> <li><b>C. Percentage of Plant Services Costs Attributable to General Administration</b> <ul> <li>(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)</li> <li>4.53</li> </ul> </li> <li><b>tr I - Adjustments for Employment Separation Costs</b> When an 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. Include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs to federal or state programs, but are allowable as indirect costs. State programs may have similar restrictors. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictors. Where federal or state program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.</li> </ul>	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, gaals 6000 and 9000, Object 5600. 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 audi.  B. Salaries and Benefits - All Other Activities  I. Salaries and Benefits - All Other Activities  A. Salaries and benefits paid through payroll (Funds 01, 00, and 62, objects 1000-3899 except 3701-3702) (Functions 1000-6897, 100-7810, & 8100-6400; Functions 7200-7700, all goals except 0000 & 9000)  5. 965.5996.34  C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero f negative) (See Pert II). Line A5 and A6)  C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero f negative) (See Pert II). Line A5 and A6)  C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero f negative) (See Pert II). Line A5 and A6)  C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero f negative) (See Pert II). Line A5 and A6)  C. Normal separation costs include threm such as pay for accumulated unused leave or routine severance pay authorized by governing board paidy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. Normal formals payroll, functions 100-66907, entertited and payroll, functions 100-66907, entertited and payroll, functions 100-66907, entertited program, in which the employee worked, th	(Functions 7200-7700, goals 0000 and 9000)	270,167.00
contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.       0.0         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.       0.0         B. Salaries and Benefits - All Other Activities       1.       Salaries and Benefits - All Other Activities       9.         1. Salaries and Benefits - All Other Activities       1.       Salaries and Benefits - All Other Activities       9.         1. Salaries and Benefits - All Other Activities       1.       Salaries and Benefits - All Other Activities       9.         1. Salaries and Benefits - All Other Activities       1.       Salaries and Benefits - All Other Activities       9.         1. Salaries and Benefits - All Other Activities       1.       Salaries and Benefits - All Other Activities       9.         2. Percentage of Plant Services Costs Attributable to General Administration       1.       C.       4.53         trl I - Adjustments for Employment Separation Costs       When an employ ee 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 poolicy. Normal separation costs ar	contract, rather than through payroli, in functions 7200-7700, goals 0000 and 9000, Object 5800.       0.00         b. If an amount is entered on Line A2a, provide the tille, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.       0.00         B. Salaries and Benefits - All Other Activities       1.5 salaries and benefits paid through payroll (Funds 01, 00, and 62, objects 1000-3909 except 3701-3702)       5.965,599,24         C. Percentage of Plans Services Costs Attributable to General Administration       0.00       5.965,599,24         C. Percentage of Plans Services Costs Attributable to General Administration       0.00       6.965,599,24         VM-na memployee segurates 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 "abnormal or mass" separation costs in clube terms such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs active than to the termpiony entited transce transce pay authorized by governing board policy. Normal separation costs in club terms than to the rescricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.       0.000         Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence termsemic hordin to such as a Codden Handshake or severance packages negotiated to all the indirect cost pool.       0.000	2. Contracted general administrative positions not paid through pay roll	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.         B. Salaries and Benefits - All Other Activities         1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)         5. 965,599.3         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. 1 - Adjustments for Employment Separation Costs         When an 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 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 normal or mass separation costs include retriement incentives such as a Goden	b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.         B. Salaries and Benefits - All Other Activities	a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.         B. Salaries and Benefits - All Other Activities         1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)         5. 965,599.3         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. 1 - Adjustments for Employment Separation Costs         When an 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 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 normal or mass separation costs include retriement incentives such as a Goden	b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.         B. Salaries and Benefits - All Other Activities		0.00
administrative position paid through a contract. Retain supporting documentation in case of audit.  B. Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through 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) 5.965.599.3  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) 4.53 rt 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 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	administrative position paid through a contract. Retain supporting documentation in case of audit.		
B. Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through 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) 5.965,599.3 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5.965,599.3 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5.965,599.3 (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.53 (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.53 (In 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 poolicy. 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	B. Salaries and Benefits - All Other Activities     1. Salaries and benefits paid through payroll (Funds 01, 09, and 82, objects 1000-3999 except 3701-3702)     (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 8000)     5.965,599.3     C. Percentage of Plant Services Costs Attributable to General Administration     (Line A plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)     (Line A plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)     4.53%     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 are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs     may hav similar extictions. 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. Ju 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 induce there are LEA paid abnormal or mass separation costs on ball of patitons ingeneral     administrative functions included to effect termination. Abnormal or mass separation costs on ball of patitons ingeneral     administrative functions included to the lead to employ es of restricted state or effect and 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.     A Normal Separation Costs		
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)       5,965,599.3         (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)       5,965,599.3         C. Percentage of Plant Services Costs Attributable to General Administration       4.53         (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)       4.53         rt II - Adjustments for Employment Separation Costs       4.53         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.       8         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 employ ee's normal separation costs on Line A for inclusion in the indirect cost pool.       4         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	1. Salaries and benefits paid through payroll (Funds 01, 00, and 62, objects 1000-3999 except 3701-3702)       5.965.599.34         1. Decentage of Plant Services Costs Attributable to General Administration       4.599         C. Percentage of Plant Services Costs Attributable to General Administration       4.599         Part II - Adjustments for Employment Separation Costs       4.599         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.       7 additional 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 restricted 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 may not be charged to federal programs are entrated to resource on the add of positions in general administrative functions induced in the indirect costs will be moved in Part III from base costs to the indirect cost pool.         A Normal Separation costs is related regram.       4.604         When a unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-69	auministrative position paid through a contract. Retain supporting documentation in case of addit.	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)       5,965,599.3         (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)       5,965,599.3         C. Percentage of Plant Services Costs Attributable to General Administration       4.53         (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)       4.53         rt II - Adjustments for Employment Separation Costs       4.53         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.       8         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 employ ee's normal separation costs on Line A for inclusion in the indirect cost pool.       4         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	1. Salaries and benefits paid through payroll (Funds 01, 00, and 62, objects 1000-3999 except 3701-3702)       5.965.599.34         1. Decentage of Plant Services Costs Attributable to General Administration       4.599         C. Percentage of Plant Services Costs Attributable to General Administration       4.599         Part II - Adjustments for Employment Separation Costs       4.599         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.       7 additional 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 restricted 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 may not be charged to federal programs are entrated to resource on the add of positions in general administrative functions induced in the indirect costs will be moved in Part III from base costs to the indirect cost pool.         A Normal Separation costs is related regram.       4.604         When a unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-69		
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)       5,965,599.3         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)       4.53         rt 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	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)       5.065,599.3-4         C. Procontage of Plant Services Costs Attributable to General Administration       4.539         Part II - Adjustment Separation Costs       4.539         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 gov eming 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 are not allowable as direct costs to full restricted program. Such 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 are then in the indirect cost pool.         Abnormal or mass separation costs are 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 bub es 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 may not be charged to federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09,		
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) 4.53 rt II - Adjustments for Employment Separation Costs When an employ ee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employ ee'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	C. Percentage of Plant Services Costs Attributable to General Administration       4.53%         (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)       4.53%         Part II - Adjustments for Employment Separation Costs       When an employe esparates 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 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 restricted 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 to different commalion. Abnormal or mass separation costs may not be charged to federal programs are sittle direct costs or indirect costs. Where an LEA paid 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 may not be charged to federal programs as either direct costs or point. Abnormal or mass separation costs poil on behalf of employees of restricted state or federal programs that were charged to an unsetricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6099 or 8100-8400       0.00         Exter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unurestricted resources (0000-1999) in funds 01, 09, and 62 with fun		
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)       4.53         It II - Adjustments for Employment Separation Costs       4.53         When an employ ee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employ ee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.       4.53         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 employ ee 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	(Line At plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)       4.53%         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 in the indirect cost pool.       Abnormal or mass separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are those costs resulting from actions taken by an LEA to influence employees normal 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 may note charged to federal programs as either direct costs or indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.       Abnormal or mass separation costs guidon 0.000         A Normal Separation Costs (potional)       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 7200-7700. These costs will be moved in Part III from	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	5,965,599.34
<b>IT II - Adjustments for Employment Separation Costs</b> When an employ ee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employ ee'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 employ ee 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	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 include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. 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 employ ee 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 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 guid 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.	C. Percentage of Plant Services Costs Attributable to General Administration	
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	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 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 may note costs on be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs may note be charged to federal programs as either direct costs or indirect cost. Suffer 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 program. These costs will be moved in Part III from base costs to the indirect cost pool.       0.00         B. Abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted program. These costs will be move din Part III from the indirect costs poid to bas	(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	4.53%
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	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 are those costs resulting from actions taken by an LEA to influence employees to terminate their employ ment earlier 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 employ ment earlier than they normally would have. 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 may not be charged to federal programs as either direct costs opoil. The LEA must identify and enter these costs on Line B for exclusion from the pool. <b>A. Normal Separation Costs (optional)</b> 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. <b>B. 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 zerc. <b>0.00</b> <b>Part III </b></b>	Part II - Adjustments for Employment Separation Costs	
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	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 giudelines 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 employ ment earlier than they normally would have. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect cost pool. The LEA must identify and enter these costs on Line A for included in the indirect cost pool, the LEA must identify and enter these 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 (potional) Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00 Retain supporting documentation. B. Abnormal or mass separation costs. If none, enter zero. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in P	When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition	
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 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	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 employ ment 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 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. <b>A. Normal Separation Costs (potional)</b> 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. <b>0.00</b> Retain supporting documentation. <b>B. Abnormal or mass Separation Costs (required)</b> Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resource (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. <b>0.00</b> <b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b> <b>1.</b> Other General Administration, l	to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal	
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	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 employ met earlier than they normally would have. Abnormal or mass separation costs include retriement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool. A. Normal Separation Costs (optional) Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.000 Retain supporting documentation. B. Abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.000 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0	or mass" separation costs.	
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	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 employ ment 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. <b>A. Normal Separation Costs (optional)</b> 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. <b>B. Abnormal or Mass Separation Costs (required)</b> 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. <b>0.00</b> <b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b> <b>1.</b> Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) <b>337,766.00</b>	Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board	
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	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 employ ment 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. <b>A. Normal Separation Costs (optional)</b> 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. <b>B. Abnormal or Mass Separation Costs (required)</b> 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. <b>0.00</b> <b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b> <b>1.</b> Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) <b>337,766.00</b>	policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs	
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	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 employ ment 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. <b>A. Normal Separation Costs (optional)</b> 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. <b>B. Abnormal or mass Separation Costs (required)</b> 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. <b>0.00</b> <b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b> <b>1.</b> Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) <b>337,768.00</b>		
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	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. B. Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00		
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	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. B. Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00		
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	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.         B. Abnormal or Mass Separation Costs (required)         Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to         unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be         moved in Part III from the indirect cost pool to base costs. If none, enter zero.         0.000         Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)         A. Indirect Costs         1. Other General Administration, less portion charged to restricted resources or specific goals         (Functions 7200-7600, objects 1000-5999, minus Line B9)       337,768.00		
Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to rederai	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.  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.  Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)  A. Indirect Costs  1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)  337,768.00		
	administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.  A. Normal Separation Costs (optional) Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00 Retain supporting documentation.  B. Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.  Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)  A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00		
	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. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00		
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A. Normal Separation Costs (optional)	were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400       0.00         rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.       0.00         Retain supporting documentation.       0.00         B. Abnormal or Mass Separation Costs (required)       0.00         Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to       0.00         unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be       0.00         mov ed in Part III from the indirect cost pool to base costs. If none, enter zero.       0.00         Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)       0.00         A. Indirect Costs       1. Other General Administration, less portion charged to restricted resources or specific goals       337,768.00         (Functions 7200-7600, objects 1000-5999, minus Line B9)       337,768.00	A. Normal Separation Costs (optional)	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that	rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.       0.00         Retain supporting documentation.       B. Abnormal or Mass Separation Costs (required)       0.00         Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.       0.00         Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)       0.00         A. Indirect Costs       1. Other General Administration, less portion charged to restricted resources or specific goals       337,768.00         (Functions 7200-7600, objects 1000-5999, minus Line B9)       337,768.00       337,768.00	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	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         mov ed in Part III from the indirect cost pool to base costs. If none, enter zero.         0.00         Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)         A. Indirect Costs         1. Other General Administration, less portion charged to restricted resources or specific goals         (Functions 7200-7600, objects 1000-5999, minus Line B9)	were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400	
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Retain supporting documentation.	Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00	Retain supporting documentation.	
3. Abnormal or Mass Separation Costs (required)	unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be mov ed in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00 Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise) A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00	B. Abnormal or Mass Separation Costs (required)	
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to	moved in Part III from the indirect cost pool to base costs. If none, enter zero.       0.00         Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)       4.         A. Indirect Costs       1. Other General Administration, less portion charged to restricted resources or specific goals       337,768.00         (Functions 7200-7600, objects 1000-5999, minus Line B9)       337,768.00       337,768.00	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	Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)         A. Indirect Costs         1. Other General Administration, less portion charged to restricted resources or specific goals         (Functions 7200-7600, objects 1000-5999, minus Line B9)	unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be	
moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.0	A. Indirect Costs  1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)  337,768.00	moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00
rt III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	A. Indirect Costs  1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)  337,768.00	Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
	1. Other General Administration, less portion charged to restricted resources or specific goals       337,768.00         (Functions 7200-7600, objects 1000-5999, minus Line B9)		
	(Functions 7200-7600, objects 1000-5999, minus Line B9) 337,768.00		
			337,768.00
	(Function 7700, objects 1000-5999, minus Line B10) 21,121.00		21,121.00

San Diego County	muneet obst Rate Worksheet	1 000001 01 (2024-2
3. External Financial Au	udit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and	Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance a	nd Operations (portion relating to general administrative offices only)	
(Functions 8100-	8400, objects 1000-5999 except 5100, times Part I, Line C)	41,461.75
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 Empl	oyment Separation Costs	
a. Plus: Normal	Separation Costs (Part II, Line A)	0.00
b. Less: Abnorm	al or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs	(Lines A1 through A7a, minus Line A7b)	400,350.75
9. Carry-Forward Adjus	tment (Part IV, Line F)	20,138.89
10. Total Adjusted Indir	ect Costs (Line A8 plus Line A9)	420,489.64
B. Base Costs		
1. Instruction (Function	s 1000-1999, objects 1000-5999 except 5100)	4,869,157.53
2. Instruction-Related S	Services (Functions 2000-2999, objects 1000-5999 except 5100)	797,275.15
3. Pupil Services (Fund	tions 3000-3999, objects 1000-5999 except 4700 and 5100)	612,314.00
4. Ancillary Services (F	Functions 4000-4999, objects 1000-5999 except 5100)	8,125.00
5. Community Service	s (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function	6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superinte	ndent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	159,838.00
8. External Financial A	udit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	15,000.00
9. Other General Admir	istration (portion charged to restricted resources or specific goals only)	
	7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-	1999, all goals except 0000 and 9000, objects 1000-5999)	15,000.00
10. Centralized Data Pr	ocessing (portion charged to restricted resources or specific goals only)	
(Function 7700,	resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and	9000, objects 1000-5999)	0.00
11. Plant Maintenance	and Operations (all except portion relating to general administrative offices)	
(Functions 8100-	8400, objects 1000-5999 except 5100, minus Part III, Line A5)	873,808.69
12. Facilities Rents and	d 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 Em	ployment Separation Costs	
a. Less: Normal	Separation Costs (Part II, Line A)	0.00
b. Plus: Abnorma	al or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (F	und 08, functions 4000-5999, objects 1000-5999 except 5100)	2,500.00
15. Adult Education (Fu	ind 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development	(Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 1	3 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	201,320.93
18. Foundation (Funds	19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (I	ines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,554,339.30
C. Straight Indirect Cost Pe	ercentage Before Carry-Forward Adjustment	
(For information only	<ul> <li>not for use when claiming/recovering indirect costs)</li> </ul>	
(Line A8 divided by Lin	e B19)	5.30%
D. Preliminary Proposed In	direct Cost Rate	
(For final approved fi	xed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Li	ne B19)	5.57%
Part IV - Carry-forward Adjus	tment	
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

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)	400,350.75
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	15,635.52
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (5.24%) times Part III, Line B19); zero if negative	20,138.89
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (5.24%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	20,138.89
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	applicable
adjustment is applied to the current year calculation and the remainder	
aujustment is applied to the current year calculation and the remainder	not
is deferred to one or more future years:	applicable
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	20,138.89

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

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

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

D. COMMENTS:

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

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

## Budget, July 1 General Fund Multiyear Projections Unrestricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,817,350.00	2.98%	5,990,602.00	3.08%	6,175,207.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	180,073.13	0.00%	180,073.00	0.00%	180,073.00
4. Other Local Revenues	8600-8799	57,500.00	0.00%	57,500.00	0.00%	57,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(756,283.06)	1.98%	(771,283.00)	2.29%	(788,960.00)
6. Total (Sum lines A1 thru A5c)		5,298,640.07	2.99%	5,456,892.00	3.06%	5,623,820.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,701,039.80		2,781,413.00
b. Step & Column Adjustment				80,373.20		82,796.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,701,039.80	2.98%	2,781,413.00	2.98%	2,864,209.00
2. Classified Salaries						
a. Base Salaries				871,439.80		889,637.00
b. Step & Column Adjustment				18,197.20		18,699.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	871,439.80	2.09%	889,637.00	2.10%	908,336.00
3. Employ ee Benefits	3000-3999	1,266,031.73	2.58%	1,298,651.00	2.47%	1,330,696.00
4. Books and Supplies	4000-4999	201,893.81	2.86%	207,668.00	2.87%	213,628.00
5. Services and Other Operating Expenditures	5000-5999	649,882.00	2.95%	669,035.00	2.95%	688,804.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,690,287.14	2.74%	5,846,404.00	2.72%	6,005,673.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus		(204.047.07)		(200 540 20)		(204.050.00)
line B11)		(391,647.07)		(389,512.00)		(381,853.00)

California Dept of Education

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San Pasqual Union Elementary San Diego County		Budget, July 1 General Fund Multiyear Projections Unrestricted			37 68353 000000 Form MYF F8BABBUP8P(2024-25		
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 01, line F1e)		1,797,625.90		1,405,978.83		1,016,466.83	
2. Ending Fund Balance (Sum lines C and D1)		1,405,978.83		1,016,466.83		634,613.83	
3. Components of Ending Fund Balance							
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00	
b. Restricted	9740						
c. Committed							
1. Stabilization Arrangements	9750	0.00					
2. Other Commitments	9760	0.00					
d. Assigned	9780	698,546.66		500,000.00		200,000.00	
e. Unassigned/Unappropriated							
1. Reserve for Economic Uncertainties	9789	0.00		326,026.00		334,509.00	
2. Unassigned/Unappropriated	9790	707,432.17		189,440.83		99,104.83	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,405,978.83		1,016,466.83		634,613.83	
E. AVAILABLE RESERVES				Í			
1. General Fund							
a. Stabilization Arrangements	9750	0.00		0.00		0.00	
b. Reserve for Economic Uncertainties	9789	0.00		326,026.00		334,509.00	
c. Unassigned/Unappropriated	9790	707,432.17		189,440.83		99,104.83	
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)							
2. Special Reserve Fund - Noncapital Outlay (Fund 17)							
a. Stabilization Arrangements	9750						
b. Reserve for Economic Uncertainties	9789						
c. Unassigned/Unappropriated	9790	0.00					
3. Total Available Reserves (Sum lines E1a thru E2c)		707,432.17		515,466.83		433,613.83	

F. ASSUMPTIONS

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

### Budget, July 1 General Fund Multiyear Projections Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	47,817.00	0.00%	47,817.00	0.00%	47,817.00
2. Federal Revenues	8100-8299	218,710.00	0.00%	218,710.00	0.00%	218,710.00
3. Other State Revenues	8300-8599	596,659.09	-0.35%	594,562.00	0.00%	594,562.00
4. Other Local Revenues	8600-8799	463,680.00	0.00%	463,680.00	0.00%	463,680.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	756,283.06	1.98%	771,283.00	2.29%	788,960.00
6. Total (Sum lines A1 thru A5c)		2,083,149.15	0.62%	2,096,052.00	0.84%	2,113,729.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				591,359.81		609,349.81
b. Step & Column Adjustment				17,990.00		18,545.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	591,359.81	3.04%	609,349.81	3.04%	627,895.00
2. Classified Salaries						
a. Base Salaries				464,896.70		472,514.00
b. Step & Column Adjustment				7,617.30		7,742.07
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	464,896.70	1.64%	472,514.00	1.64%	480,256.07
3. Employ ee Benefits	3000-3999	662,951.05	1.69%	674,133.00	1.60%	684,906.00
4. Books and Supplies	4000-4999	183,435.09	2.86%	188,681.00	2.87%	194,096.00
5. Services and Other Operating Expenditures	5000-5999	337,559.00	2.86%	347,213.00	2.87%	357,178.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,010.00	2.86%	12,353.00	2.87%	12,708.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,252,211.65	2.31%	2,304,243.81	2.29%	2,357,039.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(169,062.50)		(208,191.81)		(243,310.07)

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#### Budget, July 1 General Fund Multiyear Projections Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		620,564.38		451,501.88		243,310.07
2. Ending Fund Balance (Sum lines C and D1)		451,501.88		243,310.07		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	451,501.88		243,311.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(.93)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		451,501.88		243,310.07		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

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

### Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,865,167.00	2.95%	6,038,419.00	3.06%	6,223,024.00
2. Federal Revenues	8100-8299	218,710.00	0.00%	218,710.00	0.00%	218,710.00
3. Other State Revenues	8300-8599	776,732.22	-0.27%	774,635.00	0.00%	774,635.00
4. Other Local Revenues	8600-8799	521,180.00	0.00%	521,180.00	0.00%	521,180.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,381,789.22	2.32%	7,552,944.00	2.44%	7,737,549.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,292,399.61		3,390,762.81
b. Step & Column Adjustment				98,363.20		101,341.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,292,399.61	2.99%	3,390,762.81	2.99%	3,492,104.00
2. Classified Salaries						
a. Base Salaries				1,336,336.50		1,362,151.00
b. Step & Column Adjustment				25,814.50		26,441.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,336,336.50	1.93%	1,362,151.00	1.94%	1,388,592.07
3. Employ ee Benefits	3000-3999	1,928,982.78	2.27%	1,972,784.00	2.17%	2,015,602.00
4. Books and Supplies	4000-4999	385,328.90	2.86%	396,349.00	2.87%	407,724.00
5. Services and Other Operating Expenditures	5000-5999	987,441.00	2.92%	1,016,248.00	2.93%	1,045,982.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,010.00	2.86%	12,353.00	2.87%	12,708.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,942,498.79	2.62%	8,150,647.81	2.60%	8,362,712.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(560,709.57)		(597,703.81)		(625,163.07)

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# Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,418,190.28		1,857,480.71		1,259,776.90
2. Ending Fund Balance (Sum lines C and D1)		1,857,480.71		1,259,776.90		634,613.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		1,000.00		1,000.00
b. Restricted	9740	451,501.88		243,311.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	698,546.66		500,000.00		200,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		326,026.00		334,509.00
2. Unassigned/Unappropriated	9790	707,432.17		189,439.90		99,104.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,857,480.71		1,259,776.90		634,613.83
E. AVAILABLE RESERVES		,,		,,		
1. General Fund						
	9750	0.00		0.00		0.00
a. Stabilization Arrangements b. Reserv e for Economic Uncertainties	9789	0.00				334,509.00
	0700			326,026.00		· · · · · · · · · · · · · · · · · · ·
c. Unassigned/Unappropriated	9790	707,432.17		189,440.83		99,104.83
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(.93)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		707,432.17		515,465.90		433,613.83
4. Total Available Reserves - by Percent (Line E3 divided by Line		0.040/		0.00%		5.40%
F3c)		8.91%		6.32%		5.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: MYP, Version 7

# Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

8						
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North County Inland						
2. Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		505.53		505.53		505.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,942,498.79		8,150,647.81		8,362,712.07
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,942,498.79		8,150,647.81		8,362,712.07
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for						
calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		317,699.95		326,025.91		334,508.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		317,699.95		326,025.91		334,508.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

				FY 2024-25		FY 2025-26			FY 2026-27		
	DESCRIPTION	OBJECT CODE	C	urrent (Base Year)		F	First Projected Year		Sec	ond Projected Year	
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Α	Beginning Balance as of July 1		\$1,797,626	\$620,564	\$2,418,190	\$1,405,979	\$451,502	\$1,857,481	\$1,016,467	\$243,311	\$1,259,778
В	Revenues										
1	Revenue Limit Sources	8010-8099	5,817,277	47,817	5,865,094	5,990,602	47,817	6,038,419	6,175,207	47,817	6,223,024
2	Federal Revenues	8100-8299	0	218,710	218,710	0	218,710	218,710	0	218,710	218,710
3	Other State Revenues	8300-8599	180,073	596,659	776,732	180,073	594,562	774,635	180,073	594,562	774,635
4	Other Local Revenues	8600-8799	57,573	463,680	521,253	57,500	463,680	521,180	57,500	463,680	521,180
5	Total Revenues		6,054,923	1,326,866	7,381,789	6,228,175	1,324,769	7,552,944	6,412,780	1,324,769	7,737,549
Beginı	ning Balance & Revenue (A+B5)		\$7,852,549	\$1,947,430	\$9,799,980	\$7,634,154	\$1,776,271	\$9,410,425	\$7,429,248	\$1,568,080	\$8,997,327
С	Expenditures										
1	Certificated Salaries	1000-1999	2,701,040	591,360	3,292,400	2,781,413	609,349	3,390,762	2,864,209	627,895	3,492,104
2	Classified Salaries	2000-2999	871,440	464,897	1,336,337	889,637	472,514	1,362,150	908,336	480,255	1,388,592
3	Employee Benefits	3000-3999	1,266,032	662,951	1,928,983	1,298,651	674,133	1,972,784	1,330,696	684,906	2,015,602
4	Books & Supplies	4000-4999	201,894	183,435	385,329	207,668	188,681	396,349	213,628	194,096	407,725
5	Services, Other Operating Exp	5000-5999	649,882	337,559	987,441	669,035	347,213	1,016,248	688,804	357,178	1,045,983
6	Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7	Other Outgo - exclude Direct Sup.	7100-7299	0	12,010	12,010	0	12,353	12,353	0	12,708	12,708
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10	CSR Reduction (for info only)	1000-7999							0	0	
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0
	Total Expenditures:		\$5,690,287	\$2,252,212	\$7,942,499	\$5,846,403	\$2,304,243	\$8,150,647	\$6,005,673	\$2,357,039	\$8,362,713
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2	Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	(756,283)	756,283	0	(771,283)	771,283	0	(788,960)	788,960	0
E	Net Increase (Decrease) In Fund Balance		(\$391,647)	(\$169,063)	(\$560,710)	(\$389,511)	(\$208,191)	(\$597,703)	(\$381,853)	(\$243,310)	(\$625,163)
F	Ending Balance		\$1,405,979	\$451,502	\$1,857,481	\$1,016,467	\$243,311	\$1,259,778	\$634,614	\$0	\$634,615
1	Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2	Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3	Restricted	9740	0	451,502	451,502	0	243,311	243,311	0	0	0
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
							0	0	0	0	0
5	Other Commitments	9760	0	0	0	0	0				
		9760 9780	0 400,000	0	0 400,000	0 500,000	0	500,000	200,000	0	200,000
6	Assigned - Other Assignments	9780	400,000	0	400,000	500,000	0	500,000		-	
6 7	Assigned - Other Assignments Reserve for Economic Uncertainties	9780 9789	400,000 317,700	0	400,000 317,700	500,000 326,026	0	500,000 326,026	334,509	0	334,509
6 7	Assigned - Other Assignments	9780 9789 9790	400,000	0	400,000	500,000	0	500,000		-	
6 7 8	Assigned - Other Assignments Reserve for Economic Uncertainties Unassigned/unappropriated Amount	9780 9789 9790	400,000 317,700 688,279	0 0 0	400,000 317,700 688,279 \$1,857,481	500,000 326,026 190,442 <b>\$1,016,467</b>	0 0 0	500,000 326,026 190,442 \$1,259,778	334,509 100,106	0	334,509 100,106
6 7 8 <b>G</b>	Assigned - Other Assignments Reserve for Economic Uncertainties Unassigned/unappropriated Amount	9780 9789 9790	400,000 317,700 688,279	0 0 0	400,000 317,700 688,279 \$1,857,481	500,000 326,026 190,442 <b>\$1,016,467</b>	0 0 0 <b>\$243,311</b>	500,000 326,026 190,442 \$1,259,778	334,509 100,106	0	334,509 100,106
6 7 8 <b>G</b>	Assigned - Other Assignments Reserve for Economic Uncertainties Unassigned/unappropriated Amount Components of Ending Fur	9780 9789 9790	400,000 317,700 688,279 <b>\$1,405,979</b>	0 0 0	400,000 317,700 688,279 \$1,857,481	500,000 326,026 190,442 \$1,016,467 Utal Reserve, or S Total Reserves \$317,700	0 0 0 <b>\$243,311</b> \$50,000 (greater of	500,000 326,026 190,442 \$1,259,778 the two) Difference* \$0	334,509 100,106	0	334,509 100,106
6 7 8 <b>G</b>	Assigned - Other Assignments Reserve for Economic Uncertainties Unassigned/unappropriated Amount Components of Ending Fur Reserve Percentage Level for this district:	9780 9789 9790	400,000 317,700 688,279 \$1,405,979 4.00%	0 0 0	400,000 317,700 688,279 <b>\$1,857,481</b> <b>4% Calcu</b> FY 2024-25 Bud FY 2025-26 Proj	500,000 326,026 190,442 \$1,016,467 Idtal Reserve, or S Idtal Reserves \$317,700 \$326,026	0 0 <b>\$243,311</b> <b>\$50,000 (greater of</b> <u>4% Calculated</u> \$317,700 \$326,026	500,000 326,026 190,442 \$1,259,778 the two) Difference* \$0 \$0	334,509 100,106	0	334,509 100,106
6 7 8 <b>G</b>	Assigned - Other Assignments Reserve for Economic Uncertainties Unassigned/unappropriated Amount Components of Ending Fur Reserve Percentage Level for this district:	9780 9789 9790	400,000 317,700 688,279 \$1,405,979 4.00%	0 0 0	400,000 317,700 688,279 <b>\$1,857,481</b> <b>4% Calcu</b> FY 2024-25 Bud	500,000 326,026 190,442 \$1,016,467 Utal Reserve, or S Total Reserves \$317,700	0 0 <b>\$243,311</b> <b>\$50,000 (greater of</b> <u>4% Calculated</u> \$317,700	500,000 326,026 190,442 \$1,259,778 the two) Difference* \$0	334,509 100,106	0	334,509 100,106
6 7 8 <b>G</b>	Assigned - Other Assignments Reserve for Economic Uncertainties Unassigned/unappropriated Amount Components of Ending Fur Reserve Percentage Level for this district:	9780 9789 9790	400,000 317,700 688,279 \$1,405,979 4.00%	0 0 0	400,000 317,700 688,279 <b>\$1,857,481</b> <b>4% Calcu</b> FY 2024-25 Bud FY 2025-26 Proj	500,000 326,026 190,442 \$1,016,467 Idtal Reserve, or S Idtal Reserves \$317,700 \$326,026	0 0 <b>\$243,311</b> <b>\$50,000 (greater of</b> <u>4% Calculated</u> \$317,700 \$326,026	500,000 326,026 190,442 \$1,259,778 the two) Difference* \$0 \$0	334,509 100,106	0	334,509 100,106

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

37 68353 0000000 Form SIAB F8BABBUP8P(2024-25)

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

California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: SIAB, Version 1

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

37 68353 0000000
Form SIAB
F8BABBUP8P(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						5.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SIAB, Version 1

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

37 68353 0000000
Form SIAB
F8BABBUP8P(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	19,800.00	0.00						
Other Sources/Uses Detail	,				0.00	0.00		
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
					0.00			
Other Sources/Uses Detail Fund Reconciliation					0.00			
Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
	0.00	0.00						
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	19,800.00	(19,800.00)	0.00	0.00	0.00	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SIAB, Version 1 Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

# CRITERIA AND STANDARDS

# 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	505.53	
District's ADA Standard Percentage Level:	2.0%	

# 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	540	540		
Charter School				
Total AD	540	540	N/A	Met
Second Prior Year (2022-23)				
District Regular	516	518		
Charter School				
Total AD	516	518	N/A	Met
First Prior Year (2023-24)				
District Regular	493	506		
Charter School		0		
Total AD	493	506	N/A	Met
Budget Year (2024-25)				
District Regular	506			
Charter School	0			
Total AD/	506	1		

# 1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

# 2. CRITERION: Enrollment

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
		1
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	505.5	
District's Enrollment Standard Percentage Level:	2.0%	

# 2A. Calculating the District's Enrollment Variances

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

#### Enrollment Enrollment Variance Level (If CALPADS Actual Fiscal Year Budaet Budget is greater than Actual. Status else N/A) Third Prior Year (2021-22) District Regular 494 499 Charter School Total Enrollment 494 499 N/A Met Second Prior Year (2022-23) District Regular 473 486 Charter School Total Enrollment 473 486 N/A Met First Prior Year (2023-24) District Regular 530 530 Charter School Total Enrollment 530 530 0.0% Met Budget Year (2024-25) District Regular 533 Charter School Total Enrollment 533

# 2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

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

Explanation:

(required if NOT met)

# 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	467	499	
Charter School		0	
Total ADA/Enrollment	467	499	93.6%
Second Prior Year (2022-23)			
District Regular	463	486	
Charter School	0		
Total ADA/Enrollment	463	486	95.2%
First Prior Year (2023-24)			
District Regular	506	530	
Charter School			
Total ADA/Enrollment	506	530	95.4%
		Historical Average Ratio:	94.7%
		I	

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

95.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	506	533		
Charter School	0			
Total ADA/Enrollment	506	533	94.8%	Met
1st Subsequent Year (2025-26)				
District Regular	507	533		
Charter School				
Total ADA/Enrollment	507	533	95.1%	Met
2nd Subsequent Year (2026-27)				
District Regular	510	507		
Charter School				
Total ADA/Enrollment	510	507	100.6%	Not Met

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

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

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

Explanation:

(required if NOT met)

DISTRICT IS PROJECTING INCREASED ENROLLMENT.

# 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 - Change	in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
a.	ADA (Funded) (Form A, lines A6 and C4)	505.53	505.53	505.53	505.53
b.	Prior Year ADA (Funded)		505.53	505.53	505.53
с.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		5,757,148.00	5,817,277.00	5,990,602.00
b1.	COLA percentage		8.22%	1.07%	2.94%
b2.	COLA amount (proxy for purposes of this criteric	on)	473,237.57	62,244.86	175,884.07
с.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	8.22%	1.07%	2.94%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%): 7.22% to 9.22% 0.07% to 2.07%

8 22%

1.07%

2 94%

1.94% to 3.94%

# 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

# Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,003,156.00	2,003,229.00	2,003,229.00	2,003,229.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

# Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,757,148.00	5,817,350.00	5,990,602.00	6,175,207.00
District's Project	ted Change in LCFF Revenue:	1.05%	2.98%	3.08%
	LCFF Revenue Standard	7.22% to 9.22%	0.07% to 2.07%	1.94% to 3.94%
	Status:	Not Met	Not Met	Met

### 4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met) District Projecting Attendance Recovery

# 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000- 1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	3,718,492.23	4,371,574.39	85.1%	
Second Prior Year (2022-23)	3,956,641.14	4,672,091.97	84.7%	
First Prior Year (2023-24)	4,422,594.30	5,408,971.30	81.8%	
	<u>.</u>		83.8%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		4.0%	4.0%	4.0%
District's Salaries and Benefits Standard				
(historical average ratio, plus/minus the greater				
of 3% or the district's r	eserve standard percentage):	79.8% to 87.8%	79.8% to 87.8%	79.8% to 87.8%
	-			

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- of Unrestricted Salaries and Benefits				
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status	
Budget Year (2024-25)	4,838,511.33	5,690,287.14	85.0%	Met	
1st Subsequent Year (2025-26)	4,969,701.00	5,846,404.00	85.0%	Met	
2nd Subsequent Year (2026-27)	5,103,241.00	6,005,673.00	85.0%	Met	

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

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

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

#### Explanation:

(required if NOT met)

### 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	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	8.22%	1.07%	2.94%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-1.78% to 18.22%	-8.93% to 11.07%	-7.06% to 12.94%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	3.22% to 13.22%	-3.93% to 6.07%	-2.06% to 7.94%

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

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

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

			Percent Change	Change Is Outside
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Fo	rm MYP, Line A2)			
First Prior Year (2023-24)		279,793.79		
Budget Year (2024-25)		218,710.00	(21.83%)	Yes
1st Subsequent Year (2025-26)		218,710.00	0.00%	No
2nd Subsequent Year (2026-27)		218,710.00	0.00%	No
	L			
Explanation:	Fully Expended Covid Revenue			
(required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599)	(Form MYP, Line A3)			
First Prior Year (2023-24)		867,888.24		
Budget Year (2024-25)		776,732.22	(10.50%)	Yes
1st Subsequent Year (2025-26)		774,635.00	(.27%)	No
2nd Subsequent Year (2026-27)		774,635.00	0.00%	No
Explanation:	Fully Expended Revenue			
(required if Yes)				
Other Local Revenue (Fund 01, Objects 8600-8799)	) (Form MYP, Line A4) ┌			
First Prior Year (2023-24)		512,458.44		
Budget Year (2024-25)		521,180.00	1.70%	Yes
1st Subsequent Year (2025-26)		521,180.00	0.00%	No
2nd Subsequent Year (2026-27)		521,180.00	0.00%	No
Explanation:	INCREASED TAX REVENUE			
(required if Yes)				

San Pasqual Union Elementary San Diego County	Gener	2024-25 Budget, July 1 General Fund School District Criteria and Standards Review		37 68353 000000 Form 01CS F8BABBUP8P(2024-25)
Books and Supplies (Fund (	01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2023-24)		420,196.32		
Budget Year (2024-25)		385,328.90	(8.30%)	Yes
1st Subsequent Year (2025-26)		396,349.00	2.86%	No
2nd Subsequent Year (2026-27)		407,724.00	2.87%	No
Explanation (required if N		urriculum adoption		
Services and Other Operatin	g Expenditures (Fund 01, Objects 5000-5999)	(Form MYP, Line B5)		
First Prior Year (2023-24)		1,096,282.46		
Budget Year (2024-25)		987,441.00	(9.93%)	Yes
1st Subsequent Year (2025-26)		1,016,248.00	2.92%	No
2nd Subsequent Year (2026-27)		1,045,982.00	2.93%	No
Explanatio (required if )	Crent	from fully expended Covid revenue support	ing additional operating expend	litures and CALSHAPE
DATA ENTRY: All data are extracted or calculated.			Percent Change	
Object Range / Fiscal Year		Amount	Over Previous Year	Status
Total Federal, Other State, a First Prior Year (2023-24)	nd Other Local Revenue (Criterion 6B)	1,660,140.47		
Budget Year (2024-25)		1,516,622.22	(8.64%)	Not Met
1st Subsequent Year (2025-26)		1,514,525.00	(.14%)	Met
2nd Subsequent Year (2026-27)		1,514,525.00	0.00%	Met
Total Books and Supplies, a	and Services and Other Operating Expenditure	res (Criterion 6B)		
First Prior Year (2023-24)	<b>..</b> . <b>......</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>.</i> <b>.</b> <i>.</i> <b>.</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>..</i> <b>.</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>.</i> <b>.</b> <i>..</i> <b>.</b> <i>..............</i>	1,516,478.78		
Budget Year (2024-25)		1,372,769.90	(9.48%)	Not Met
1st Subsequent Year (2025-26)		1,412,597.00	2.90%	Met
2nd Subsequent Year (2026-27)		1,453,706.00	2.91%	Met
6D. Comparison of District Total Operating Rev	renues and Expenditures to the Standard Per	centage Range		
DATA ENTRY: Explanations are linked from Section	n 6B if the status in Section 6C is not met; no en	try 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)
Explanation:
Explanation: Other State Revenue
•
Other State Revenue

Explanation: Other Local Revenue (linked from 6B

(linked from 6B

Fully Expended Covid Revenue

Fully Expended Revenue

INCREASED TAX REVENUE

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.

Reduced, no planned curriculum adoption

# Explanation:

Books and Supplies (linked from 6B

if NOT met)

# Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Reduced expenditures from fully expended Covid revenue supporting additional operating expenditures and CALSHAPE Grant.

### 7. CRITERION: Facilities Maintenance

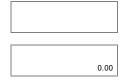
STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance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

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

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

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

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



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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)				
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	7,678,498.79	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses				
0363	7 679 409 70	230.354.96	258,213.00	Met
	7,678,498.79	230,354.90	258,213.00	

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

 Other (explanation must be provided)

### Explanation:

(required if NOT met and Other is marked)

#### 8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves' as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

# DATA ENTRY: All data are extracted or calculated.

		Third Prior Year	Second Prior Year	First Prior Year
		(2021-22)	(2022-23)	(2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	237,822.00	267,619.98	0.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	675,352.31	711,421.61	1,099,079.24
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0.00	0.00	0.00
	e. Av ailable Reserves (Lines 1a through 1d)	913,174.31	979,041.59	1,099,079.24
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	6,883,475.82	6,940,499.44	7,764,258.12
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses			
	(Line 2a plus Line 2b)	6,883,475.82	6,940,499.44	7,764,258.12
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	13.3%	14.1%	14.2%
	District's Deficit Spending Standard Percentage Levels			
	(Line 3 times 1/3):	4.4%	4.7%	4.7%

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

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

# 8B. Calculating the District's Deficit Spending Percentages

### DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	252,503.40	4,471,574.39	N/A	Met
Second Prior Year (2022-23)	125,030.28	4,922,091.97	N/A	Met
First Prior Year (2023-24)	(182,415.69)	5,408,971.30	3.4%	Met
Budget Year (2024-25) (Information only)	(391,647.07)	5,690,287.14		

# 8C. Comparison of District Deficit Spending to the Standard

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

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

# Explanation:

(required if NOT met)

### 9. CRITERION: Fund and Cash Balances

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

	Percentage Lev el 1	District	ADA		
	1.7%	0	to 300		
	1.3%	301	to 1,000		
	1.0%	1,001	to 30,000		
	0.7%	30,001	to 250,000		
	0.3%	250,001	and over		
	•	a rate of deficit spending which v ainties over a three year period.	ould eliminate recommended		
District Estimated P-2 ADA (Form A, Lines A6 and C4	506	]			
District's Fund Balance Standard Percentage Leve	: 1.3%	]			
9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages					

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

Unre	Unrestricted General Fund Beginning Balance <sup>2</sup>		Beginning Fund Balance	
(Fo	m 01, Line F1e, Unrestricted	i Column)	Variance Level	
Origir	I Budget Estimated/	/Unaudited Actuals	(If overestimated, else N/A)	Status
r (2021-22)	150,400.94	1,661,670.91	N/A	Met
ear (2022-23)	1,788,203.00	1,855,011.31	N/A	Met
r (2023-24)	1,870,392.61	1,980,041.59	N/A	Met
2024-25) (Information only)	1,797,625.90		•	
r (2023-24)	1,870,392.61	,,.	N/A	Ν

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

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

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

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

Explanation:

(required if NOT met)

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

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

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

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

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

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

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

Explanation:

(required if NOT met)

### 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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	

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

<sup>2</sup> 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.

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

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

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

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

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

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

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

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

North County Inland

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

# 10B. Calculating the District's Reserve Standard

2.

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,942,498.79	8,150,647.81	8,362,712.07
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	7,942,498.79	8,150,647.81	8,362,712.07
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	317,699.95	326,025.91	334,508.48
6.	Reserve Standard - by Amount			

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CS\_District, Version 9 Yes

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	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00	
7.	District's Reserve Standard				
	(Greater of Line B5 or Line B6)	317,699.95	326,025.91	334,508.48	
10C. Calculating	the District's Budgeted Reserve Amount				

2024-25 Budget, July 1

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

serve Amoun	ts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	326,026.00	334,509.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	707,432.17	189,515.00	99,104.83
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	(.93)	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	707,432.17	515,540.07	433,613.83
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	8.91%	6.33%	5.19%
	District's Reserve Standard			
	(Section 10B, Line 7):	317,699.95	326,025.91	334,508.48
	Status:	Met	Met	Met

# 10D. Comparison of District Reserve Amount to the Standard

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

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

# Explanation:

(required if NOT met)

37 68353 0000000

SUPPLEMENTAL	INFORMATION					
DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.						
S1.	Contingent Liabilities					
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,					
	state compliance reviews) that may impact the budget?	No				
1b.	If Yes, identify the liabilities and how they may impact the budget:					
S2.	Use of One-time Revenues for Ongoing Expenditures					
02.						
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of					
	the total general fund expenditures that are funded with one-time resources?	No				
		· · · · · ·				
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the f	ollowing fiscal years:				
S3.	Use of Ongoing Revenues for One-time Expenditures					
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	No				
	general runa revenues:	NO				
1b.	If Yes, identify the expenditures:					
64	Contingent Revenues					
S4.	Contingent Revenues					
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years					
	contingent on reauthorization by the local government, special legislation, or other definitive act					
	(e.g., parcel taxes, forest reserves)?	No				
41		and an ad				
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures	reduced:				

# S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a.	Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Ob	oject 8980)			
First Prior Year (2023-24) (684,940.85)					
Budget Year (2	2024-25)	(756,283.06)	71,342.21	10.4%	Not Met
1st Subsequer	nt Year (2025-26)	(789,450.00)	33,166.94	4.4%	Met
2nd Subseque	nt Year (2026-27)	(842,000.00)	52,550.00	6.7%	Met
1b.	Transfers In, General Fund *				
First Prior Yea	ar (2023-24)	0.00			
Budget Year (2	2024-25)	0.00	0.00	0.0%	Met
1st Subsequer	nt Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subseque	nt Year (2026-27)	0.00	0.00	0.0%	Met
1c.	Transfers Out, General Fund *				
First Prior Yea	ar (2023-24)	0.00			
Budget Year (2	2024-25)	0.00	0.00	0.0%	Met
1st Subsequer	nt Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subseque	nt Year (2026-27)	0.00	0.00	0.0%	Met
1d.	Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No	
* Include transfers used to cover operating deficits in either the general fund or any other fund.					
S5B. Status o	f the District's Projected Contributions, Transfers, and Capital Projects				

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

	Explanation:	Increased of Special Education contribution, due to reduction in Out of Home Care funding, we expect to stabilize with a predictable
	(required if NOT met)	contribution rate in the out years.
1b. MET - Projected transfers in have not changed by Explanation:		more than the standard for the budget and two subsequent fiscal years.
	(required if NOT met)	

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

# Explanation:

(required if NOT met)

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

# Project Information:

(required if YES)

### S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

Yes

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

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

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

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

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

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

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

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

TOTAL:				115,430

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	151,000			
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	151,000	0	0	
Has total annual payment increase	ed over prior year (2023-24)?	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes

to increase in total

annual payments)

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

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

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

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

N/A

Explanation: (required if Yes)

#### S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other			
	than pensions (OPEB)? (If No, skip items 2-5)	No	]	
2.	For the district's OPEB:		_	
	a. Are they lifetime benefits?			
	b. Do benefits continue past age 65?		1	
	b. Do benefits continue past age 03?			
	c. Describe any other characteristics of the district's OPEB program including eli	gibility criteria and amounts, if any, that	retirees are required to contribute	e toward their own benefits:
			·	
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
5	a. Are OPED manced on a pay-as-you-go, actualian cost, or other method?			
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	r	Self-Insurance Fund	Gov ernmental Fund
	gov ernmental fund			
4.	OPEB Liabilities	_		
	a. Total OPEB liability			
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		0.00	
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date			
	of the OPEB valuation			
		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			
	<li>b. OPEB amount contributed (for this purpose, include premiums paid to a self- insurance fund) (funds 01-70, objects 3701-3752)</li>	0.00		

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

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

d. Number of retirees receiving OPEB benefits

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

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

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welf are, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)
- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:
- 3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

No

4.	Self-Insurance	Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

#### S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	31.1	31.13	31.13	31.13

# Certificated (Non-management) Salary and Benefit Negotiations

Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have

been filed with the COE, complete questions 2 and 3.

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

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

Yes

#### Neg

1.

<u>gotiations S</u>	ettled					
2a.	Per Government Code Section 3547.5(a), dat	e of public disclosure board meeting:	Γ	Dec 12, 2023		
2b.	Per Government Code Section 3547.5(b), was the agreement certified					
	by the district superintendent and chief busin	ess official?		Yes		
		If Yes, date of Superintendent and CE	3O certification:	Dec 12, 2023		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted				
	to meet the costs of the agreement?			Yes		
		If Yes, date of budget revision board	adoption:	Mar 12, 2024		
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2023	End Date:	Jun 30, 2025	
5.	Salary settlement:	-	Budget Year	1st Subsequent Year		2nd Subsequent Year
			(2024-25)	(2025-26)		(2026-27)
	Is the cost of salary settlement included in th	e budget and multiyear				
	projections (MYPs)?		Yes	Yes		Yes
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
		or				
		Multiyear Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year (may enter text, such as "Reopener")	.0822 on schedule for FY23- 24, 75% of Funded Cola (.08025) for FY24-25			



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

General Funds

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Negotiations No	<u>ot Settled</u>				
6.	Cost of a one percent increase in salary and statutory benefits		7		
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
		(2024-25)	(2025-26)	(2026-27)	
7.	Amount included for any tentative salary schedule increases				
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
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 MY $\!$	Ps?			
2.	Total cost of H&W benefits				
3.	Percent of H&W cost paid by employer				
4.	Percent projected change in H&W cost over prior year				
Certificated (N	on-management) Prior Year Settlements				
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:	-	·	<u>.</u>	
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
Certificated (N	on-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)	
1.	Are step & column adjustments included in the budget and MYPs?				
2.	Cost of step & column adjustments				
3.	Percent change in step & column ov er prior y ear				
		Budget Year	1st Subsequent Year	2nd Subsequent Year	
Certificated (N	on-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)	
1.	Are savings from attrition included in the budget and MYPs?				

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

# Certificated (Non-management) - Other

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

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S8B. Cost Ana	alysis of District's Labor Agreements - Classifie	ed (Non-management) Employees			
DATA ENTRY:	Enter all applicable data items; there are no extract	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of clas	ssified(non - management) FTE positions	18.82	18.8	32 18.8	2 18.82
Classified (No	on-management) Salary and Benefit Negotiation	s			
1.	Are salary and benefit negotiations settled for			Yes	
		If Yes, and the corresponding public discl	osure documents have been f	iled with the COE, complete ques	tions 2 and 3.
		If Yes, and the corresponding public discl	osure documents have not be	en filed with the COE, complete c	uestions 2-5.
		If No, identify the unsettled negotiations i	ncluding any prior year unsett	led negotiations and then complet	te questions 6 and 7.
Negotiations Se					
2a.	Per Government Code Section 3547.5(a), date	of public disclosure			
-	board meeting:				
2b.	Per Government Code Section 3547.5(b), was	•			
	by the district superintendent and chief busines				
0		If Yes, date of Superintendent and CBO of	certification:		
3.	Per Government Code Section 3547.5(c), was a	a budget revision adopted			
	to meet the costs of the agreement?	If Yes, date of budget revision board ado	ation.		
4.	Period covered by the agreement:	Begin Date:		End Date:	
4. 5.	Salary settlement:		Durden et Manae		2nd Subsequent Year
5.	Salary Settlement.		Budget Year	1st Subsequent Year	
	In the east of colory actilement included in the	budget and multiveer	(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the projections (MYPs)?	budget and multiyear			
	projections (MTPS)?	One Year Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year			
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
		Identify the source of funding that will be	used to support multiyear sale	ary commitments:	-!
	Ĭ				

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Negotiations Not	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 (Non	-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs	?		
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classified (Non	-management) Prior Year Settlements			
Are any new cos	ts from prior year settlements included in the budget?			
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non	-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column ov er prior y ear			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non	-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?			

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

# Classified (Non-management) - Other

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

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

2024-25 Budget, July 1

37 68353 0000000

# S9. Local Control and Accountability Plan (LCAP)

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

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

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

### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP. DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

Yes

Jun 25, 2024

# ADDITIONAL FISCAL INDICATORS

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

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

End of School District Budget Criteria and Standards Review

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C = County	22-23 Ending Cash Balance	2	2,245,487	2,316,981	2.820.554	2,406,653	2.440,792	3.299.093	3.446.277	3.210.001	3.262.667	3.4.36,440	3,208,067	3,354,445
	21-22 Ending Cash Balance	н	1,991,643	10,002,5	1,910,786	1,711,430	1.623.155	2.183,194	2,350,995	2,241.550	2,100,102	2,530.466	2,174,541	2,304,471
Projection Calculation	20-21 Ending Cash Balance		1,029,161	1,916,071	2,063,532	1,946,394	1,467,217	2.454.876	2.456,402	2,163,562	2,058.814	1,966,424	2,010,083	2,010,002
A = 3 Year Average	2B-20 Engine Cosh Bolomco	2	1.406.398	1.454.500	140'045'E	1,219,561	1,077,917	3,845,790	1,728,433	1,484,394	1,572,274	1,680,736	1.772.006	2.440,236
\$ # Schedkjie	10-10 Ending Cash Balance	9	1,256,066	1.162.262	1.144.007	200,005	646.121	281,245.1	1,4477,863	1,107,323	1,175,577	1,628,186	1,457,529	1,503,446
M. e. Marwoli Entry	17-10 Ending Clash Balance	4	1.058.041	1.015.003	028.390	100,000	464.106	1,189,193	1,242,961	1,055,860	1,006,823	302,805,505	1,729,040	BET, HEE, I
	18-17 Endang Caldh Batance		1,068,347	1.271.344	1.256.094	1.064.680	906,706	1,202,206	1,456,664	1,243,866	1,168,800	1,305,455	1,2005,1	1,072,270,1
MP & No Projection	15-16 Ending Cash Balance	8	BAA. 605	701,344	798,499	046,620	400,016	1,025,688	1,267,663	1060.007	1.1405,064	1.167,781	1,118,756	1.122.700
	14-15 Enderg Cash Balance	1.0	rto'baz	\$82,117	See.735	326.223	438, 902	722.328	6607,022	727,767	2,004,706	2002 (140	ELT, ACH	019,000
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Powery Unried	ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY	NTY THEASUNY	ANN	AUGUST	SEPTEMBER	OCTORER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APPEL	MM	AWE
	TREASURY ENDING	TREASURY ENDING CASH BALANCE: 3	5		and the second s	* *					•		1	
	CASHFLOW ENDING BALANCE Obj. 9130- \$	NLANCE Obj. 9130:	\$ 2,673,526.06 \$	2,597,471,79 \$	\$ 2,265,069.51	\$ 2,027.349.25	3 3.708,512.50	\$ 2,556,368.10 \$	\$ 2,527,597.57 \$	2,223,724,22 \$	\$ 2,256,772.92 \$	2,470,290.08 \$	\$ 2,252,222.56 \$	\$ 2,155,497.21
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# Adopted Budget 2024-25 Budget Attachment Balances in Excess of Minimum Reserve Requirements

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

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

ombine	d Assigned and Unassigned/Unappropriated Fund Balances		
Form	Fund	2024-25 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$1,405,978.83	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$241,329.59	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$1,647,308.42	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$317,700.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$1,329,608.42	

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

Form	Fund	2024-25 Budget	Description of Need
01	General Fund/County School Service Fund	\$200,000.00	Cash Flow
01	General Fund/County School Service Fund	\$200,000.00	Enrollment Uncertainty
01	General Fund/County School Service Fund	\$688,278.83	Set Aside for State Budget Uncertainty
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$200,000.00	Special Education IDT Increased Contribution
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$41,329.59	Unanticipated Maintenance
	Insert Lines above as needed		
	Total of Substantiated Needs	\$1,329,608.42	
	Remaining Unsubstantiated Balance	\$0.00	Balance should be Zero

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