

REED UNION SCHOOL DISTRICT

2024-25 PROPOSED BUDGET

School Board

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Superintendent

2024-25 Proposed Budget

INTRODUCTION

California law requires that school districts take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Proposed Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan for the school district.

This document is intended to provide the School Board of Trustees, staff, and community with information on the 2024-25 Proposed Budget of the Reed Union School District.

The Reed Union School District utilizes a one step option of budget adoption which requires the approval of a budget on or before July 1, based on estimated beginning balances and requires the approval of the unaudited actual beginning balances on or before September 15. Once the School Board of Trustees adopts the Proposed Budget it becomes the District's Adopted Budget. Subsequent revisions will be made to the Adopted Budget, as necessary, throughout the 2024-25 fiscal year. The California Department of Education (CDE) and Marin County Office of Education (MCOE) require the district to update its budget twice a year. The First Interim Reporting Period reflects updates to the Adopted Budget as of October 31. The second update, or Second Interim Reporting Period, reflects updates as of January 31.

As a Community Funded District, the Reed Union School District generates its income from local sources, like property taxes, parcel taxes, and the generous grant from the Foundation for Reed Schools. Local sources make up 90.0% of total district revenues. The Local Control Funding Formula (LCFF), Federal and other State generate the remaining 10.0% of the district's revenues.

Certificated Salaries, Classified Salaries and Employee Benefits account for 86.0% of total expenditures in the General Fund budget, including the CalSTRS On-Behalf required recognition. Books and Supplies are 3.0%, Services and Other Operating Expenditures are 10.0%, and Other Outgo is 1.0% of total expenditures in the General Fund budget.

ASSUMPTIONS

Every budget is built on certain assumptions and statistical calculations. The following are some of the major assumptions in this budget plan:

- The projected enrollment for 2024-25 is 1,027 with an attendance rate of 97.0%, approximately 995.71 average daily attendance (ADA).
- There is a 4.9% increase in Property Tax revenue for 2024-25. The Multi-Year Projection (MYP) includes an estimate of 4.0% increase in 2025-26 and a 3.0% increase in 2026-27. Subsequent year projections consider the latest local market trends.
- The Parcel Tax rate is \$682.20 per parcel for 2024-25 and increases by 3.0% in each of the following two years to \$702.66 in 2025-26 and \$723.74 in 2026-27. Reed Union School District has approximately 4,083 tax paying parcels.
- The Reed Schools Foundation continues to support the Reed Union School District with a generous grant to support specialty programs. The Foundation has been providing the district a \$2 million-dollar annual grant for the past several years. The COVID-19 pandemic created many challenges for the organization. The 2024-25 includes a \$1,500,000 grant, requiring a General Fund contribution of approximately \$650,000 to fully support the programs sponsored by the Foundation.
- State Unrestricted Lottery funding is projected at \$177.00 and State Restricted Lottery is projected at \$72.00 per Annual Average Daily Attendance.
- Mandated Cost reimbursements are budgeted at \$34.54 per Average Daily Attendance.
- The Special Education Program Cost of Living Adjustment (COLA) is 1.07%. Special Education funding is aligned with the Special Education Local Plan Area (SELPA) allocation model.
- The Reed Union School District will qualify and submit the annual Consolidated Application. There is no anticipated change in funding for the Proposed Budget.
- Revenue transfer from Granada site continues at \$409,400.00.
- Employee salary increases are reflected in the 2024-25 Proposed Budget. In addition to costs of salaries and benefits due to step and column changes, RDTA's and CSEA's salary schedules were adjusted to reflect the most recent Tentative Agreement between RUSD and both bargaining units, a 5.0% Salary Schedule increase in salaries and benefits is included in the 2024-25 Proposed Budget, effective July 1, 2024. The 2024-25 Proposed Budget also includes a mid-year Salary Schedule increase of 3.0%, effective January 1, 2025.

- The state's May Revision did not include a subsidy to CalSTRS rate. The anticipated CalSTRS rate for 2024-25 is 19.10%.
- The anticipated CalPERS rate paid on qualifying classified payroll is 27.05%.
- The district health and welfare contributions are capped at \$883.22 per month for employee only, \$1,508.33 per month for employee plus one and \$1,855.00 per month for employee plus two or more dependents.
- The rates for OASDI, Medicare and State Unemployment are 6.20%, 1.45% and 0.50% respectively for all qualified payroll amounts. Workers' Compensation rate is anticipated to remain at the same level of 1.046% for all covered salaries.
- Materials & Supplies and Operating Services were increased by the California Consumer Price Index (CCPI), 3.10%.
- Contributions to the Special Education, Foundation, and Routine Restricted Maintenance programs is projected to be \$4,446,496 for 2024-25.

REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is the primary source of revenue for school districts in the state of California. Most California school districts' LCFF consist of state aid and property tax collections, with a maximum LCFF allocation based on average daily attendance multiplied by a per student amount. Due to high property values within the district's boundaries, the Reed Union School District is known as a "community funded" district. Being a community funded district means that the property tax collections exceed the amount that would be received based on the State's calculation using average daily attendance multiplied by a per student amount. The California State Constitution requires that the state provide a minimum allocation, or "basic aid," for public education and since 1958 the minimum support level has been \$120.00 per average daily attendance. However, in the 2013-14 State budget, the \$120.00 per average daily attendance amount was taken away from all community funded districts. Now, this "basic aid" minimum state support comes to the District within the Education Protection Account. The district receives \$200.00 per average daily attendance through the Education Protection Account to satisfy the State's responsibility.

FEDERAL REVENUE

Federal Revenue is provided to school districts from the federal government. For Reed Union School District, this source of income is slightly less than 1.0% of the total revenues. These funds are all categorical and are restricted in their use. In 2024-25, federal revenue is projected to be \$227,074.00.

OTHER STATE REVENUE

Other State Revenue, used to include former categorical and restricted programs. Most of these programs disappeared since the implementation of the Local Control Funding Formula. Other State Revenue now includes funding from the California Lottery Program and the State's Mandated Block Grant.

LOCAL REVENUE

Local Revenue contains all the revenues that are not derived from Federal or State sources. The two primary sources of local revenue are the parcel tax and the Reed School Foundation, which combined contribute \$4,143,732.00 to total revenue. These two revenue sources make up 15.0% of total District revenue, more than State and Federal revenues combined.

OTHER FINANCING SOURCES

Other Financing Sources consists of interfund transfers between two or more of the districts various Funds. The amount in Other Financing Sources consists of the transfer of funds between the General Fund and the Granada Lease Fund. For 2024-25 the amount transferred into the General Fund from the Granada Lease Fund is \$409,400.00.

EXPENDITURES

CERTIFICATED SALARIES

Certificated Salaries are salaries for services that require a credential or permit issued by the Commission on Teacher Credentialing. Included in this classification are teachers, school administrators, librarians, psychologists, nurses, and superintendent. For the 2024-25 fiscal year, certificated salaries are projected at \$12,565,692.00, 43.0% of General Fund expenditures.

CLASSIFIED SALARIES

Classified Salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Included in this classification are instructional aide, administrator, clerical, maintenance, and operation positions. For the 2024-25 fiscal year, classified salaries are projected at \$4,486,080.00, 15.0% of General Fund expenditures.

EMPLOYEE BENEFITS

Employee Benefits are employers' contributions to retirement plans and health and welfare benefits for employees, their dependents, and retired employees. Included in this classification are payments to the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, medical and dental plans, State

Unemployment Insurance, Workers' Compensation. In the 2024-25 fiscal year, employee benefits projected at \$8,007,969.00, 28.0% of General Fund expenditures.

BOOKS AND SUPPLIES

Books and Supplies contains all expenditures for books, supplies and other noncapitalized property including taxes, freight, and handling charges. Included in this category are textbooks, books other than textbooks, supplies, food service supplies and noncapitalized equipment. In the 2024-25 fiscal year, books and supplies are projected at \$853,958.00, 3.0% of General Fund expenditures.

SERVICES AND OTHER OPERATING EXPENDITURES AND CAPITAL OUTLAY

Services and Other Operating Expenditures contain all expenditures for services, leases, contracts, insurance, and utilities. Included in this category are personal service contracts, travel and conference expenditures, dues and memberships, insurance, utilities, rentals, repairs, legal services, and postage.

In the 2024-25 fiscal year, services and other operating expenditures, and capital outlay are projected at \$2,770,104.00, which is 10.0% of General Fund expenditures.

OTHER OUTGO

Other Outgo contains expenditures for interdistrict agreements, regional occupation center or program agreements, payments to State special schools, interfund transfers out, and all other transfers out. Included in this category are tuition payments to school districts and county offices, special education excess costs or deficits, debt service and bond redemption.

Capital Outlay contains all expenditures for sites, buildings, equipment, and leases with option to purchase. Included in this category are improvements of old sites, buildings and improvement of buildings and equipment. In the 2024-25 fiscal year, capital outlay line item includes funding for the Reed and Bel Aire playground enhancements project, \$100,000.00.

In the 2024-25 fiscal year, Other Outgo and Capital Outlay is projected at \$400,000.00, 1.4% of General Fund expenditures.

SUMMARY

The budget for Reed Union School District for 2024-25 includes all known revenues and expenditures and is based on information from the County, State and District resources. The 2024-25 Proposed Budget has a projected Ending Balance of \$11,800,499.00. This level of ending balance provides for a Reserve for Economic Uncertainties at the State Required 3.0% of total expenditures. Included in other Board Designations is a Community Funded Designation of \$7,338,420.00.

PROPOSED BUDGET AND TWO-YEAR FORECAST

Reed Union School District Multi-Year General Fund Summary 2024-25 Proposed Budget				
	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 1st Projected Budget	2026-27 2nd Projected Budget
A. Revenues				
1- LCFF Sources	212,854	199,630	199,630	199,630
2- Property Taxes	20,701,732	21,682,269	22,530,753	23,192,570
3- Federal Sources	207,603	227,074	227,074	227,074
4- State Sources	942,319	507,444	492,583	477,500
e. CalSTRS On-Behalf	1,102,782	990,702	1,005,563	1,020,646
5- Parcel Taxes	2,406,537	2,478,732	2,553,094	2,629,687
6- Foundation for Reed Schools	1,500,000	1,500,000	1,500,000	1,500,000
7- Local Sources	181,081	165,000	165,000	165,000
8- Special Education - SELPA Allocation	740,739	731,470	752,902	776,091
Total Revenues	27,995,647	28,482,321	29,426,599	30,188,198
B. Expenditures				
1- Certificated Salaries	11,349,883	12,565,692	12,812,743	13,064,816
2- Classified Salaries	4,082,262	4,486,080	4,577,523	4,670,866
3- Benefits	7,435,398	8,007,969	8,115,287	8,224,574
a. CalSTRS	2,077,965	2,309,046	2,355,196	2,402,268
b. CalPERS	1,147,504	1,225,080	1,249,582	1,274,573
c. Health & Welfare	2,094,810	2,337,651	2,343,495	2,349,354
d. Statutory (i.e. FICA, Medi, WC)	1,012,337	1,145,490	1,161,452	1,177,733
e. CalSTRS On-Behalf	1,102,782	990,702	1,005,563	1,020,646
4- Books & Supplies	95,986	853,958	870,016	894,985
5- Operating Costs	4,359,316	2,670,104	2,733,242	2,798,412
6- Capital Outlay	684,939	100,000	0	0
7- Other Outgo	540,508	400,000	411,440	423,248
Total Expenditures	28,548,292	29,083,803	29,520,249	30,076,902
C. Excess / (Deficit)	(552,645)	(601,482)	(93,651)	111,296
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(143,245)	(192,082)	315,749	520,696
F. Prior Year Carry-Over	904,159	0	0	0
G. Adjusted Change in Fund Balance	(1,047,404)	(192,082)	315,749	520,696
H. Beginning Balance	13,059,569	12,012,165	11,820,083	12,135,832
I. Ending Balance	12,012,165	11,820,083	12,135,832	12,656,529
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,194,474	1,179,728	1,197,186	1,219,452
3- Designations				
Community Funded Designation	9,384,718	7,358,004	7,656,296	8,154,725
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth Position (1.0 FTE @F/10)	123,610	123,610	123,610	123,610
Restricted Balances	62,363	1,911,741	1,911,741	1,911,741
I. Other Post-Employment Benefits (OPEB):	As of 06/30/21	Projection Yr. 1	Projection Yr. 2	Projection Yr. 3
Total OPEB Liability	2,897,985	2,924,067	2,950,383	2,976,937
Fiduciary Net Position (\$345,000/YR)	703,672	895,160	1,065,317	1,203,163
Total Net OPEB Liability	2,194,313	2,028,907	1,885,066	1,773,774



Reed Union School District

2024-25 Budget Workshop





Reed Union School District

2024-25 Budget Workshop

REED UNION SCHOOL DISTRICT

2024-25 PROPOSED BUDGET

School Board

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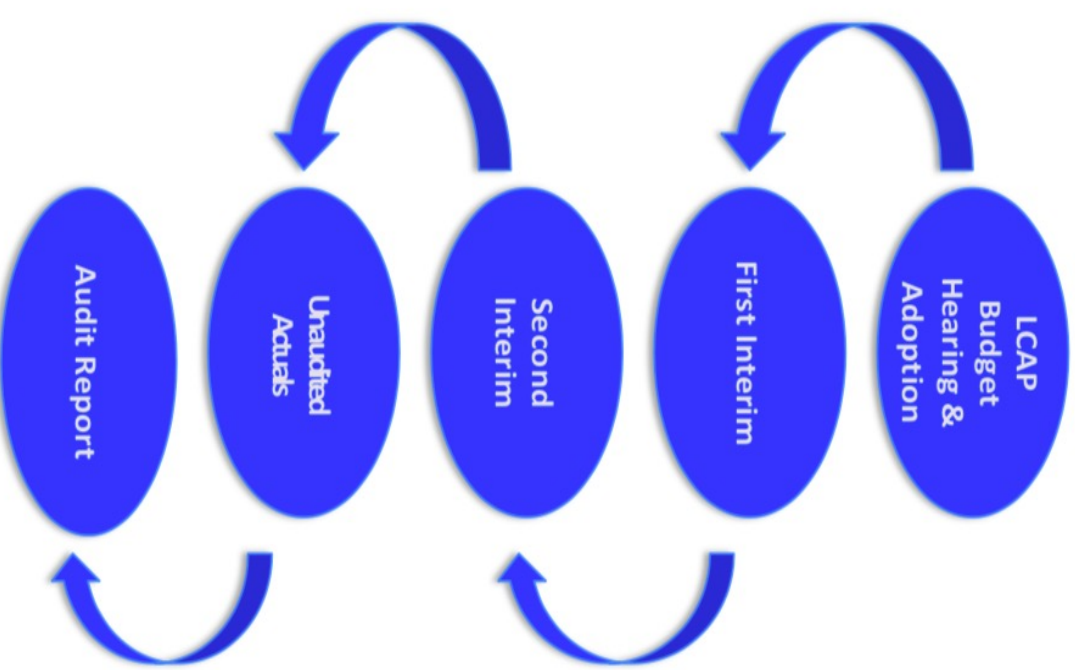
Our Mission... Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.



Reed Union School District

Budget Cycle

- LCAP and Budget Hearing & Adoption – June 2024
 - **LCAP and Budget Hearing, June 4, 2024**
 - LCAP and Budget Adoption, June 11, 2024
 - Key assumptions developed
 - Revenue analysis
 - Expenditure analysis
- First Interim – December 2024
 - Revision of key assumptions
 - Budget revisions as of Oct. 31, 2024
- Second Interim – March 2025
 - Revision of key assumptions
 - Budget revisions as of Dec. 31, 2024
- Unaudited Actuals – September 2025
 - Analyze actual revenues & expenditures
 - Close the “books” actuals as of Jun. 30, 2025
 - Board reviews and approves/disapproves report
- Annual Audit – January 2026
 - Independent audit firm tests district’s transactions
 - Independent audit firm prepares audit report
 - Board reviews and approves/disapproves audit report





Reed Union School District

Assumptions - Revenues

- Student Enrollment 1,025.00 *(Updated: As of 6/3/2024)*
- Attendance Factor 97.0%
- Average Daily Attendance (ADA) 994.25 *(Updated: As of 6/3/2024)*
- Property Taxes 4.90%
- Parcel Taxes 3.0%
- Foundation for Reed Schools Grant \$1.5 Million
- Lottery ADA (994.25 x 1.0446) 1,038.59 *(Updated: As of 6/3/2024)*
- Unrestricted Lottery Funding \$177.00
- Restricted Lottery Funding \$72.00
- Transfers In (from Fund 40) \$409,400



Reed Union School District

Assumptions - Expenditures

- **RDITA/CSEA Salary Agreements** **8.0%**
 - 5.0% - Effective July 1, 2024
 - 3.0% - Effective January 1, 2025
- **Salary Step & Column Cost** **2.0%**
- **CalSTRS Employer Rate** **19.10%**
- **CalPERS Employer Rate** **27.05%**
- **Health & Welfare** **At Current Capped Levels**
- **Other Statutory Benefits** **9.196% (FICA, MEDI, SUI, WC)**
- **Books & Supplies (CA CPI)** **3.10%**
- **Operating Contracts (CA CPI)** **3.10%**
- **Contribution to Other Programs** **\$4,446,496.00**
- **One-Time in 2024-25**
 - Reed and Bel Aire Playground Enhancements - \$100,000.00



Reed Union School District

Local Funding Sources

- **2024-25 Local Property Tax Projections**
 - 4.90% change from prior year (2023-24)
 - Reflect projected changes in assessed values
 - Based on latest information from Marin County Assessor's Office (4/30/2024)
 - Local Property Taxes represent approximately 76.0% of General Fund revenue
- **2024-25 Parcel Tax Estimates**
 - Expiration date: June 30, 2031
 - Annual escalation percentage: 3.0%
 - Parcel Tax Rate: \$682.20
 - Parcel Tax Funding Estimate: \$2,478,732.00
 - Parcel Taxes represent approximately 9.0% of General Fund revenue
- **2024-25 Foundation for Reed Schools**
 - \$1,500,000.00
 - Represents approximately 5.0% of General Fund revenue



Reed Union School District

State Outlook – May Revision

On May 10, 2024, Governor Gavin Newsom presented the state's Budget May Revision

- Proposition 98 funding estimate: \$109.3 billion for 2024-25 (Revised Minimum Guarantee)
 - Minimum Guarantee Under Suspension: \$101.3 billion – Prop 28 “deal” between Governor and CTA (5/27/2024)
- Local Control Funding Formula (LCFF) Cost Of Living Adjustment (COLA) for 2024-25
 - May Revision proposed COLA to the LCFF: **1.07%**
 - To fully fund the LCFF, governor proposes to withdraw \$5.8 billion from Public School System Stabilization Account (PSSSA)
 - These LCFF proposals are only applicable to state funded school districts
- Special Education is projected to receive an 1.07% COLA applicable to the AB602 Special Education Local Plan Area (SELPA) allocation formula
- Included in the May Revision are the following funding (or cut) proposals:
 - No COLA is provided for the California State Preschool Program
 - Proposes to “pause” the expansion of slots in the child-care programs administered by the Department of Social Services
 - Eliminates planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity
 - Proposes an increase of \$395 million to the Green School Bus Grant Program for 2024-25, but reduces remaining out-year commitment to support this program, from \$500 to \$105 million
 - Eliminates \$375 million in the January Governor's Budget for the School Facility Program
- California County Superintendents – The Common Message, 2024-25 May Revision
 - *“Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.”*



Reed Union School District

Enrollment and Staffing Projections

Reed School

2023-24				2024-25			
Actual				Projected			
Grade	Enrollment 06/03/2024	Current FTE	Student Ratio	Grade	Enrollment Cohort	Projected FTE	Student Ratio
PK	58	3.0	19.33	PK*	60	3.0	20.00
K	97	5.0	19.40	K*	101	5.0	20.20
1	98	5.0	19.60	1	97	5.0	19.40
2	104	5.0	20.80	2	98	5.0	19.60
Total	357	18.0		Total	356	18.0	
				*Projected as of Jun. 3, 2024			
Specialists	FTE Projections			Specialists	FTE Projections		
Art	0.44			Rdg. Specialist	1.00		
Media	1.00			Spanish	1.00	New	
Music	1.00			Sp.Ed.	1.00		
P.E.	1.00						



Reed Union School District

Enrollment and Staffing Projections

Bel Aire School

2023-24				2024-25			
Actual				Projected			
Grade	Enrollment	Current FTE	Student Ratio	Grade	Enrollment Cohort	Projected FTE	Student Ratio
3	107	5.0	21.40	3	104	5.0	20.80
4	107	5.0	21.40	4	107	5.0	21.40
5	116	5.0	23.20	5	107	5.0	21.40
Total	330	15.0		Total	318	15.0	
Specialists FTE Projections				Specialists FTE Projections			
Art	0.44			P.E.	1.00		
Design Lab	0.30			Rdg. Specialist	1.00		
Media	1.00			Spanish	1.00		
Music	1.00			Sp.Ed.	1.00		



Reed Union School District

Enrollment and Staffing Projections

Del Mar School

Subject	Current FTE	2023-24 Enrollment as of 06/03/2024			Subject	Projected FTE	2024-25 Enrollment Projection		
		6th Grade	7th Grade	8th Grade			6th Grade	7th Grade	8th Grade
Art	1.00	109	126	126	Art	1.00	116	109	126
Humanities	7.80				Humanities	7.40			
Intervention	1.20				Intervention	1.00			
Math	5.00				Math	5.00			
Media	1.00				Media	1.00			
Music	1.00				Music	1.00			
P.E.	3.00				P.E.	3.00			
Science	3.40				Science	3.00			
Spanish	2.20				Spanish	2.00			
Sp.Ed.	2.00				Sp.Ed.	2.00			
Technology	2.00				Technology	2.00			
Total FTE	29.60	Total Enrollment			Total FTE	28.40	Total Enrollment		
		361					351		



Reed Union School District

Proposed Budget Multi-Year Projections

	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 1st Projected Budget	2026-27 2nd Projected Budget
A. Revenues				
1- LCFF Sources	212,854	199,630	199,630	199,630
2- Property Taxes	20,701,732	21,682,269	22,530,753	23,192,570
3- Federal Sources	207,603	227,074	227,074	227,074
4- State Sources	942,319	507,444	492,583	477,500
e. CalSTRS On-Behalf	1,102,782	990,702	1,005,563	1,020,646
5- Parcel Taxes	2,406,537	2,478,732	2,553,094	2,629,687
6- Foundation for Reed Schools	1,500,000	1,500,000	1,500,000	1,500,000
7- Local Sources	181,081	165,000	165,000	165,000
8- Special Education - SELPA Allocation	740,739	731,470	752,902	776,091
Total Revenues	27,995,647	28,482,321	29,426,599	30,188,198
B. Expenditures				
1- Certificated Salaries	11,349,883	12,565,692	12,812,743	13,064,816
2- Classified Salaries	4,082,262	4,486,080	4,577,523	4,670,866
3- Benefits	7,435,398	8,007,969	8,115,287	8,224,574
a. CalSTRS	2,077,965	2,309,046	2,355,196	2,402,268
b. CalPERS	1,147,504	1,225,080	1,249,582	1,274,573
c. Health & Welfare	2,094,810	2,337,651	2,343,495	2,349,354
d. Statutory (i.e. FICA, Medi, WC)	1,012,337	1,145,490	1,161,452	1,177,733
e. CalSTRS On-Behalf	1,102,782	990,702	1,005,563	1,020,646
4- Books & Supplies	115,570	853,958	870,016	894,985
5- Operating Costs	4,359,316	2,670,104	2,733,242	2,798,412
6- Capital Outlay	684,939	100,000	0	0
7- Other Outgo	540,508	400,000	411,440	423,248
Total Expenditures	28,567,876	29,083,803	29,520,249	30,076,902



Reed Union School District

Proposed Budget Multi-Year Projections

	2023-24	2024-25	2025-26	2026-27
	Estimated	Proposed	1st Projected	2nd Projected
	Actuals	Budget	Budget	Budget
A. Revenues	27,995,647	28,482,321	29,426,599	30,188,198
B. Expenditures	28,567,876	29,083,803	29,520,249	30,076,902
C. Excess / (Deficit)	(572,229)	(601,482)	(93,651)	111,296
D. Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(162,829)	(192,082)	315,749	520,696
F. Prior Year Carry-Over	904,159	0	0	0
G. Adjusted Change in Fund Balance	(1,066,989)	(192,082)	315,749	520,696
H. Beginning Balance	13,059,569	11,992,581	11,800,499	12,116,248
I. Ending Balance	11,992,581	11,800,499	12,116,248	12,636,945
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,195,257	1,179,728	1,197,186	1,219,452
3- Designations				
Community Funded Designation	9,364,351	7,338,420	7,636,712	8,135,141
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth Position (1.0 FTE @F/10)	123,610	123,610	123,610	123,610
Restricted Balances	62,363	1,911,741	1,911,741	1,911,741



Reed Union School District

Education Code 421279(a)(2)(B)

2024-25 Budget Adoption Reserves

Reed Union School District

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

Total General Fund Expenditures & Other Uses	2024-25
Minimum Reserve requirement	\$ 29,493,203
General Fund Combined Ending Fund Balance	4% \$ 1,179,728
Special Reserve Fund Ending Fund Balance	\$ 11,800,499
	-
Components of ending balance:	
Nonspendable (revolving, prepaid, etc.)	\$ 2,000
Restricted	\$ 1,911,741
Committed	-
Assigned	\$ 8,707,030
Reserve for economic uncertainties	\$ 1,179,728
Unassigned and Unappropriated	-
Subtotal Assigned, Unassigned & Unappropriated	\$ 9,886,758
Total Components of ending balance	\$ 11,800,499
	TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 8,707,030

Statement of Reasons

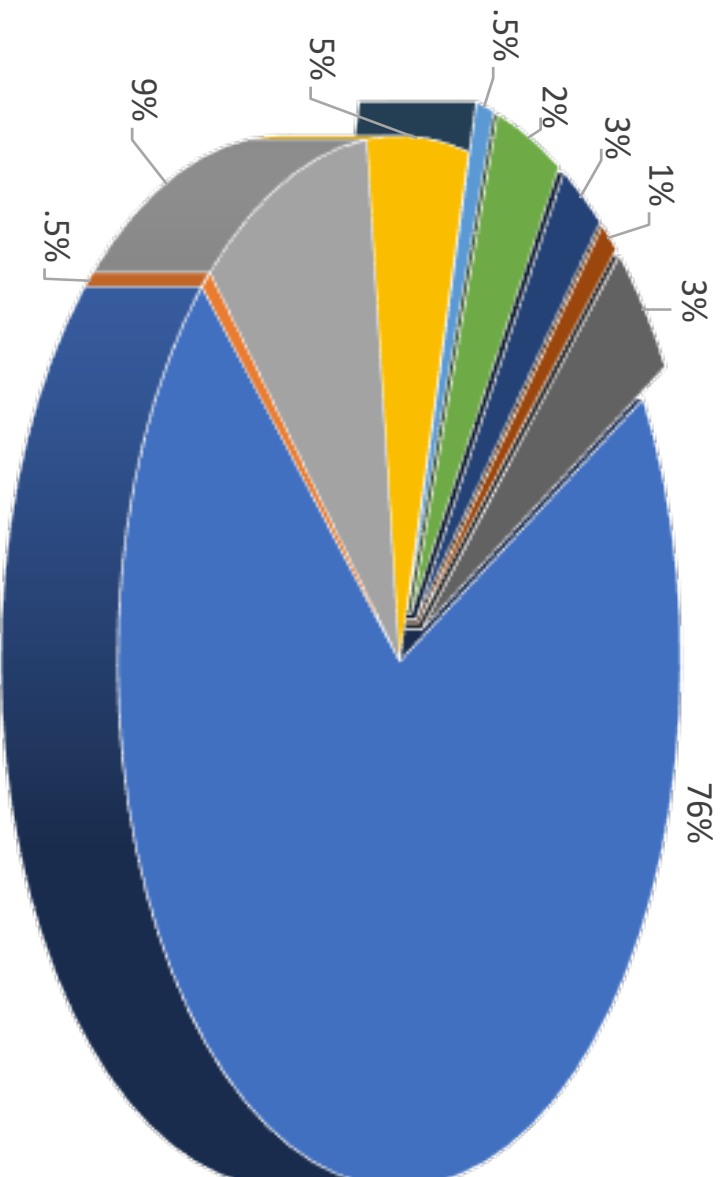
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

A · Community Funded Designation	\$ 7,338,420
B · SpEd Uncertainties Designation	\$ 500,000
C · Technology Replacement	\$ 400,000
D · OPEB Designation	\$ 345,000
E · Growth Position (1.0 FTE @F/10)	\$ 123,610



Reed Union School District

Revenues



Revenue Category	2024-25 Budget
Property Taxes	21,682,269
Parcel Taxes	2,478,732
Foundation for Reed Schools	1,500,000
Local Misc.	165,000
LCFF Sources	199,630
State Sources	507,444
SpEd - SELPA Allocation	731,470
Federal Sources	227,074
CalSTRS On-Behalf	990,702
Total Revenues	28,482,321

- Property Taxes

■ Foundation for Reed Schools

■ SpEd - SELPA Allocation
- Local Misc.

■ LCFE Sources

■ Federal Sources
- Parcel Taxes

■ State Sources

■ CalSTRS On-Behalf



Reed Union School District

Expenditures

Expenditure Category	2024-25Budget
Certificated Salaries	12,565,692
Classified Salaries	4,486,080
CalSTRS	2,309,046
CalPERS	1,225,080
Health & Welfare	2,337,651
Statutory Benefits	1,145,490
CalSTRS On-Behalf	990,702
Materials & Supplies	853,958
Operating & Capital Outlay	2,770,104
Other Outgo	400,000
Total Expenditures	29,083,803

■ Certificated Salaries

■ Classified Salaries

■ CalSTRS

■ CalPERS

■ Health & Welfare

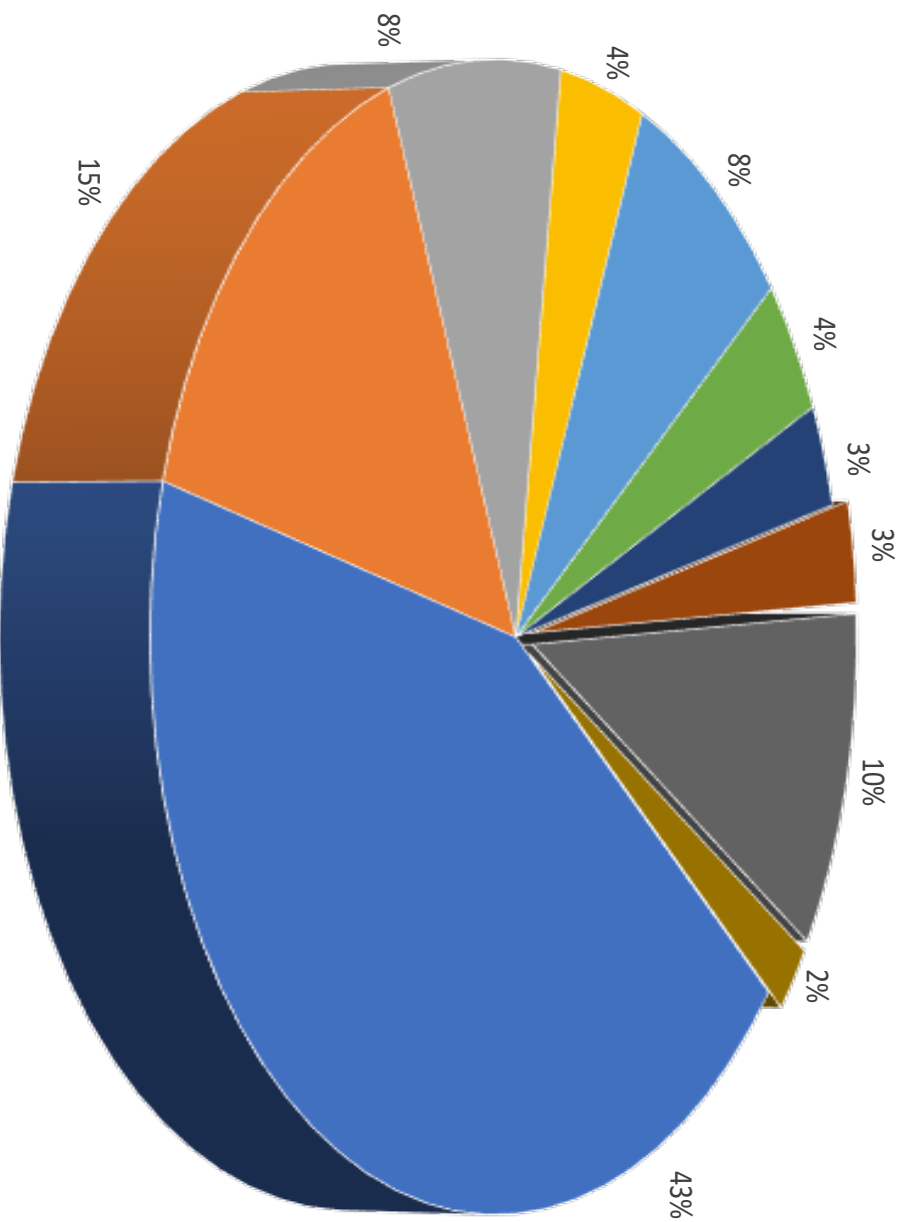
■ Statutory Benefits

■ CalSTRS On-Behalf

■ Materials & Supplies

■ Operating & Capital Outlay

■ Other Outgo





Reed Union School District

2024-25 Budget Workshop

REED UNION SCHOOL DISTRICT

2024-25 PROPOSED BUDGET

School Board

Jacqueline Jaffee
Shelby Pasarelli Tsai
Sherry Wangenheim
Liz Webb
Afsaneh Zoltaghari

Kimberly McGrath, Ed.D
Superintendent

Our Mission... Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

STATE FINANCIAL REPORTS

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	20,914,586.00	0.00	20,914,586.00	21,881,899.00	0.00	21,881,899.00	4.6%
2) Federal Revenue		8100-8299	0.00	207,603.00	207,603.00	0.00	227,074.00	227,074.00	9.4%
3) Other State Revenue		8300-8599	128,345.00	1,916,756.00	2,045,101.00	219,940.00	1,278,206.00	1,498,146.00	-26.7%
4) Other Local Revenue		8600-8799	181,081.00	4,647,276.00	4,828,357.00	165,000.00	4,710,202.00	4,875,202.00	1.0%
5) TOTAL, REVENUES			21,224,012.00	6,771,635.00	27,995,647.00	22,266,839.00	6,215,482.00	28,482,321.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,654,204.00	2,695,679.00	11,349,883.00	9,530,606.00	3,035,086.00	12,565,692.00	10.7%
2) Classified Salaries		2000-2999	3,013,110.00	1,049,568.00	4,062,678.00	3,371,147.00	1,114,933.00	4,486,080.00	10.4%
3) Employee Benefits		3000-3999	4,818,415.00	2,616,983.00	7,435,398.00	5,330,331.00	2,677,638.00	8,007,969.00	7.7%
4) Books and Supplies		4000-4999	726,520.00	293,209.00	1,019,729.00	629,145.00	224,813.00	853,958.00	-16.3%
5) Services and Other Operating Expenditures		5000-5999	3,082,639.00	1,276,677.00	4,359,316.00	1,776,627.00	893,477.00	2,670,104.00	-38.7%
6) Capital Outlay		6000-6999	617,453.00	67,486.00	684,939.00	100,000.00	0.00	100,000.00	-85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	364,873.00	175,635.00	540,508.00	225,000.00	175,000.00	400,000.00	-26.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399							
9) TOTAL, EXPENDITURES			21,277,214.00	8,175,237.00	29,452,451.00	20,962,856.00	8,120,947.00	29,083,803.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,202.00)	(1,403,602.00)	(1,456,804.00)	1,303,983.00	(1,905,465.00)	(601,482.00)	-58.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	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	(4,111,108.00)	4,111,108.00	0.00	(4,446,496.00)	4,446,496.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,701,708.00)	4,111,108.00	409,400.00	(4,037,096.00)	4,446,496.00	409,400.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,754,910.00)	2,707,506.00	(1,047,404.00)	(2,733,113.00)	2,541,031.00	(192,082.00)	-81.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,491,913.14	1,567,655.83	13,059,568.97	7,737,003.14	4,275,161.83	12,012,164.97	-8.0%
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)			11,491,913.14	1,567,655.83	13,059,568.97	7,737,003.14	4,275,161.83	12,012,164.97	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,491,913.14	1,567,655.83	13,059,568.97	7,737,003.14	4,275,161.83	12,012,164.97	-8.0%
2) Ending Balance, June 30 (E + F1e)			7,737,003.14	4,275,161.83	12,012,164.97	5,003,890.14	6,816,192.83	11,820,082.97	-1.6%
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	4,275,161.83	4,275,161.83	0.00	6,816,192.83	6,816,192.83	59.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,737,003.14	0.00	7,737,003.14	5,003,890.14	0.00	5,003,890.14	-35.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	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				
3) Accounts Receivable		9200	19,843.76	0.00	19,843.76				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			19,843.76	0.00	19,843.76				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			19,843.76	0.00	19,843.76				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	212,854.00	0.00	212,854.00	199,630.00	0.00	199,630.00	-6.2%
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	70,525.00	0.00	70,525.00	70,525.00	0.00	70,525.00	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	20,209,466.00	0.00	20,209,466.00	21,212,093.00	0.00	21,212,093.00	5.0%
Unsecured Roll Taxes		8042	399,651.00	0.00	399,651.00	399,651.00	0.00	399,651.00	0.0%
Prior Years' Taxes		8043	22,090.00	0.00	22,090.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,914,586.00	0.00	20,914,586.00	21,881,899.00	0.00	21,881,899.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,914,586.00	0.00	20,914,586.00	21,881,899.00	0.00	21,881,899.00	4.6%
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	131,202.00	131,202.00	0.00	144,144.00	144,144.00	9.9%
Special Education Discretionary Grants		8182	0.00	343.00	343.00	0.00	13,168.00	13,168.00	3,739.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		30,391.00	30,391.00		46,762.00	46,762.00	53.9%
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		23,000.00	23,000.00		23,000.00	23,000.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		4,253.00	4,253.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	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	18,414.00	18,414.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	207,603.00	207,603.00	0.00	227,074.00	227,074.00	9.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	35,840.00	0.00	35,840.00	35,840.00	0.00	35,840.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	89,055.00	68,828.00	157,883.00	184,100.00	74,888.00	258,988.00	64.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		4,900.00	4,900.00		0.00	0.00	-100.0%
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	3,450.00	1,843,028.00	1,846,478.00	0.00	1,203,318.00	1,203,318.00	-34.8%
TOTAL, OTHER STATE REVENUE			128,345.00	1,916,756.00	2,045,101.00	219,940.00	1,278,206.00	1,498,146.00	-26.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,406,537.00	2,406,537.00	0.00	2,478,732.00	2,478,732.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,500.00	0.00	5,500.00	15,000.00	0.00	15,000.00	172.7%
Interest		8660	175,581.00	0.00	175,581.00	150,000.00	0.00	150,000.00	-14.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
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		740,739.00	740,739.00		731,470.00	731,470.00	-1.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,081.00	4,647,276.00	4,828,357.00	165,000.00	4,710,202.00	4,875,202.00	1.0%
TOTAL, REVENUES			21,224,012.00	6,771,635.00	27,995,647.00	22,266,839.00	6,215,482.00	28,482,321.00	1.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,080,094.00	2,296,717.00	9,376,811.00	7,882,877.00	2,572,366.00	10,455,243.00	11.5%
Certificated Pupil Support Salaries		1200	413,764.00	287,969.00	701,733.00	426,170.00	342,771.00	768,941.00	9.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,160,346.00	110,993.00	1,271,339.00	1,221,559.00	119,949.00	1,341,508.00	5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,654,204.00	2,695,679.00	11,349,883.00	9,530,606.00	3,035,086.00	12,565,692.00	10.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	573,678.00	643,634.00	1,217,312.00	647,255.00	739,451.00	1,386,706.00	13.9%
Classified Support Salaries		2200	1,023,418.00	221,242.00	1,244,660.00	1,170,282.00	172,485.00	1,342,767.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	516,960.00	84,706.00	601,666.00	523,968.00	94,439.00	618,407.00	2.8%
Clerical, Technical and Office Salaries		2400	899,054.00	99,986.00	999,040.00	1,029,642.00	108,558.00	1,138,200.00	13.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,013,110.00	1,049,568.00	4,062,678.00	3,371,147.00	1,114,933.00	4,486,080.00	10.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,585,124.00	1,595,623.00	3,180,747.00	1,804,942.00	1,494,806.00	3,299,748.00	3.7%
PERS		3201-3202	839,334.00	308,170.00	1,147,504.00	852,257.00	372,823.00	1,225,080.00	6.8%
OASDI/Medicare/Alternative		3301-3302	351,736.00	123,784.00	475,520.00	387,672.00	150,061.00	537,733.00	13.1%
Health and Welfare Benefits		3401-3402	1,552,662.00	542,148.00	2,094,810.00	1,741,721.00	595,930.00	2,337,651.00	11.6%
Unemployment Insurance		3501-3502	5,857.00	1,901.00	7,758.00	63,308.00	20,545.00	83,853.00	980.9%
Workers' Compensation		3601-3602	138,702.00	44,776.00	183,478.00	135,431.00	43,473.00	178,904.00	-2.5%
OPEB, Allocated		3701-3702	345,000.00	581.00	345,581.00	345,000.00	0.00	345,000.00	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,818,415.00	2,616,983.00	7,435,398.00	5,330,331.00	2,677,638.00	8,007,969.00	7.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	142,822.00	0.00	142,822.00	80,000.00	0.00	80,000.00	-44.0%
Materials and Supplies		4300	559,008.00	289,740.00	848,748.00	523,006.00	224,813.00	747,819.00	-11.9%
Noncapitalized Equipment		4400	24,690.00	3,469.00	28,159.00	26,139.00	0.00	26,139.00	-7.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			726,520.00	293,209.00	1,019,729.00	629,145.00	224,813.00	853,958.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	685,380.00	382,500.00	1,067,880.00	19,500.00	222,585.00	242,085.00	-77.3%
Travel and Conferences		5200	54,580.00	39,789.00	94,369.00	71,730.00	37,261.00	108,991.00	15.5%
Dues and Memberships		5300	46,668.00	4,496.00	51,164.00	46,740.00	1,736.00	48,476.00	-5.3%
Insurance		5400 - 5450	173,502.00	0.00	173,502.00	173,502.00	0.00	173,502.00	0.0%
Operations and Housekeeping Services		5500	486,656.00	0.00	486,656.00	480,000.00	0.00	480,000.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	497,115.00	222,680.00	719,795.00	109,563.00	269,060.00	378,623.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,037,897.00	627,212.00	1,665,109.00	774,751.00	362,835.00	1,137,586.00	-31.7%
Communications		5900	100,841.00	0.00	100,841.00	100,841.00	0.00	100,841.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,082,639.00	1,276,677.00	4,359,316.00	1,776,627.00	893,477.00	2,670,104.00	-38.7%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	617,453.00	0.00	617,453.00	100,000.00	0.00	100,000.00	-83.8%
Equipment Replacement		6500	0.00	67,486.00	67,486.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			617,453.00	67,486.00	684,939.00	100,000.00	0.00	100,000.00	-85.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	35,000.00	35,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	140,635.00	140,635.00	0.00	175,000.00	175,000.00	24.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	12,000.00	0.00	12,000.00	New
Other Debt Service - Principal		7439	364,873.00	0.00	364,873.00	213,000.00	0.00	213,000.00	-41.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			364,873.00	175,635.00	540,508.00	225,000.00	175,000.00	400,000.00	-26.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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			21,277,214.00	8,175,237.00	29,452,451.00	20,962,856.00	8,120,947.00	29,083,803.00	-1.3%
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		8919	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(4,111,108.00)	4,111,108.00	0.00	(4,446,496.00)	4,446,496.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,111,108.00)	4,111,108.00	0.00	(4,446,496.00)	4,446,496.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,701,708.00)	4,111,108.00	409,400.00	(4,037,096.00)	4,446,496.00	409,400.00	0.0%

ALL OTHER FUNDS

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	306,104.00	293,414.00	-4.1%
3) Other State Revenue		8300-8599	270,424.00	209,449.00	-22.5%
4) Other Local Revenue		8600-8799	6,571.00	537.00	-91.8%
5) TOTAL, REVENUES			583,099.00	503,400.00	-13.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	482,141.00	503,400.00	4.4%
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			482,141.00	503,400.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,958.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,958.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,684.04	107,642.04	1,510.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,684.04	107,642.04	1,510.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,684.04	107,642.04	1,510.4%
2) Ending Balance, June 30 (E + F1e)			107,642.04	107,642.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107,642.04	107,642.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	306,104.00	293,414.00	-4.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			306,104.00	293,414.00	-4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	270,424.00	209,449.00	-22.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			270,424.00	209,449.00	-22.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	537.00	537.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,034.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6,571.00	537.00	-91.8%
TOTAL, REVENUES			583,099.00	503,400.00	-13.7%
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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	276.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	481,865.00	503,400.00	4.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,141.00	503,400.00	4.4%
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			482,141.00	503,400.00	4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,104.00	293,414.00	-4.1%
3) Other State Revenue		8300-8599	270,424.00	209,449.00	-22.5%
4) Other Local Revenue		8600-8799	6,571.00	537.00	-91.8%
5) TOTAL, REVENUES			583,099.00	503,400.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		482,141.00	503,400.00	4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			482,141.00	503,400.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,958.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,958.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,684.04	107,642.04	1,510.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,684.04	107,642.04	1,510.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,684.04	107,642.04	1,510.4%
2) Ending Balance, June 30 (E + F1e)			107,642.04	107,642.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	107,642.04	107,642.04	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	107,642.04	107,642.04
Total, Restricted Balance		107,642.04	107,642.04

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	90,147.00	29,719.00	-67.0%
5) TOTAL, REVENUES			90,147.00	29,719.00	-67.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,568.00	29,719.00	104.0%
6) Capital Outlay		6000-6999	595,665.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			610,233.00	29,719.00	-95.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(520,086.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(520,086.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	650,652.50	130,566.50	-79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,652.50	130,566.50	-79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,652.50	130,566.50	-79.9%
2) Ending Balance, June 30 (E + F1e)			130,566.50	130,566.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,566.02	130,566.02	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	.48	.48	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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,747.00	860.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	88,400.00	28,859.00	-67.4%
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			90,147.00	29,719.00	-67.0%
TOTAL, REVENUES			90,147.00	29,719.00	-67.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,568.00	29,719.00	104.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,568.00	29,719.00	104.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	595,665.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			595,665.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			610,233.00	29,719.00	-95.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from 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%

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	90,147.00	29,719.00	-67.0%
5) TOTAL, REVENUES			90,147.00	29,719.00	-67.0%
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		610,233.00	29,719.00	-95.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			610,233.00	29,719.00	-95.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(520,086.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(520,086.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	650,652.50	130,566.50	-79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,652.50	130,566.50	-79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,652.50	130,566.50	-79.9%
2) Ending Balance, June 30 (E + F1e)			130,566.50	130,566.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,566.02	130,566.02	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	.48	.48	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	130,566.02	130,566.02
Total, Restricted Balance		130,566.02	130,566.02

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	295,997.00	779,223.00	163.3%
5) TOTAL, REVENUES			295,997.00	779,223.00	163.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	174,083.00	268,481.00	54.2%
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			174,083.00	268,481.00	54.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			121,914.00	510,742.00	318.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	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			(409,400.00)	(409,400.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(287,486.00)	101,342.00	-135.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,730,350.87	2,442,864.87	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,730,350.87	2,442,864.87	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,730,350.87	2,442,864.87	-10.5%
2) Ending Balance, June 30 (E + F1e)			2,442,864.87	2,544,206.87	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,442,864.87	2,544,206.87	4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
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	238,463.00	721,689.00	202.6%
Interest		8660	57,534.00	57,534.00	0.0%
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			295,997.00	779,223.00	163.3%
TOTAL, REVENUES			295,997.00	779,223.00	163.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,339.00	123,512.00	51.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,650.00	133,875.00	64.0%
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	8,775.00	8,775.00	0.0%
Communications		5900	2,319.00	2,319.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			174,083.00	268,481.00	54.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			174,083.00	268,481.00	54.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(409,400.00)	(409,400.00)	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	295,997.00	779,223.00	163.3%
5) TOTAL, REVENUES			295,997.00	779,223.00	163.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		174,083.00	268,481.00	54.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			174,083.00	268,481.00	54.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			121,914.00	510,742.00	318.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	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			(409,400.00)	(409,400.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(287,486.00)	101,342.00	-135.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,730,350.87	2,442,864.87	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,730,350.87	2,442,864.87	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,730,350.87	2,442,864.87	-10.5%
2) Ending Balance, June 30 (E + F1e)			2,442,864.87	2,544,206.87	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,442,864.87	2,544,206.87	4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

STATE MISCELLANEOUS REPORTS

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):	994.25	
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		1,104		
Charter School				
Total ADA	0	1,104	0.0%	Met
Second Prior Year (2022-23)				
District Regular		951		
Charter School				
Total ADA	0	951	0.0%	Met
First Prior Year (2023-24)				
District Regular		1,017		
Charter School		0		
Total ADA	0	1,017	0.0%	Met
Budget Year (2024-25)				
District Regular	994			
Charter School	0			
Total ADA	994			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	1,022	1,022		
Charter School				
Total Enrollment	1,022	1,022	0.0%	Met
Second Prior Year (2022-23)				
District Regular	1,024	1,024		
Charter School				
Total Enrollment	1,024	1,024	0.0%	Met
First Prior Year (2023-24)				
District Regular	1,048	1,048		
Charter School				
Total Enrollment	1,048	1,048	0.0%	Met
Budget Year (2024-25)				
District Regular	1,025			
Charter School				
Total Enrollment	1,025			

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	1,104	1,022	
Charter School		0	
Total ADA/Enrollment	1,104	1,022	108.0%
Second Prior Year (2022-23)			
District Regular	951	1,024	
Charter School	0		
Total ADA/Enrollment	951	1,024	92.9%
First Prior Year (2023-24)			
District Regular	1,017	1,048	
Charter School			
Total ADA/Enrollment	1,017	1,048	97.0%
Historical Average Ratio:			99.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.8%

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	994	1,025		
Charter School	0			
Total ADA/Enrollment	994	1,025	97.0%	Met
1st Subsequent Year (2025-26)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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:

Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,016.56	994.25	972.08	966.40
b.	Prior Year ADA (Funded)		1,016.56	994.25	972.08
c.	Difference (Step 1a minus Step 1b)		(22.31)	(22.17)	(5.68)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.19%)	(2.23%)	(.58%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		21,881,899.00	22,942,504.00	23,606,211.00
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(2.19%)	(2.23%)	(.58%)
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	20,701,732.00	21,682,269.00	22,530,753.00	23,192,570.00
Percent Change from Previous Year		4.74%	3.91%	2.94%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.74% to 5.74%	2.91% to 4.91%	1.94% to 3.94%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	20,914,586.00	21,881,899.00	22,942,504.00	23,606,211.00
District's Projected Change in LCFF Revenue:		4.63%	4.85%	2.89%
Basic Aid Standard		3.74% to 5.74%	2.91% to 4.91%	1.94% to 3.94%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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		
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	14,537,616.54	17,111,174.99	85.0%	
Second Prior Year (2022-23)	15,079,708.07	18,257,182.84	82.6%	
First Prior Year (2023-24)	16,485,729.00	21,277,214.00	77.5%	
	Historical Average Ratio:		81.7%	
		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 reserve standard percentage):		77.7% to 85.7%	77.7% to 85.7%	77.7% to 85.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Budget Year (2024-25)	18,232,084.00	20,962,856.00	87.0%	Not Met
1st Subsequent Year (2025-26)	18,651,180.00	21,381,673.00	87.2%	Not Met
2nd Subsequent Year (2026-27)	19,019,483.00	21,815,707.00	87.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

District's budget includes one-time expenditures for playground enhancements.

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.19%)	(2.23%)	(.58%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.19% to 7.81%	-12.23% to 7.77%	-10.58% to 9.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.19% to 2.81%	-7.23% to 2.77%	-5.58% to 4.42%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	207,603.00		
Budget Year (2024-25)	227,074.00	9.38%	Yes
1st Subsequent Year (2025-26)	227,074.00	0.00%	No
2nd Subsequent Year (2026-27)	227,074.00	0.00%	No

Explanation:

(required if Yes)

Federal Revenues project no changes.

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

First Prior Year (2023-24)	2,045,101.00		
Budget Year (2024-25)	1,498,146.00	(26.74%)	Yes
1st Subsequent Year (2025-26)	1,360,387.00	(9.20%)	Yes
2nd Subsequent Year (2026-27)	1,363,307.00	.21%	No

Explanation:

(required if Yes)

Other State Revenues do not include one-time funds.

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

First Prior Year (2023-24)	4,828,357.00		
Budget Year (2024-25)	4,875,202.00	.97%	No
1st Subsequent Year (2025-26)	4,896,634.00	.44%	No
2nd Subsequent Year (2026-27)	4,991,606.00	1.94%	No

Explanation:

(required if Yes)

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

First Prior Year (2023-24)	1,019,729.00		
Budget Year (2024-25)	853,958.00	(16.26%)	Yes
1st Subsequent Year (2025-26)	870,015.00	1.88%	No
2nd Subsequent Year (2026-27)	894,985.00	2.87%	No

Explanation:
(required if Yes)

Current Year includes prior year carryover. Budget and subsequent years does not include any future carry over.

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

First Prior Year (2023-24)	4,359,316.00		
Budget Year (2024-25)	2,670,104.00	(38.75%)	Yes
1st Subsequent Year (2025-26)	2,733,242.00	2.36%	No
2nd Subsequent Year (2026-27)	2,798,412.00	2.38%	No

Explanation:
(required if Yes)

Current Year includes prior year carryover. Budget and subsequent years does not include any future carry over.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)	7,081,061.00		
Budget Year (2024-25)	6,600,422.00	(6.79%)	Met
1st Subsequent Year (2025-26)	6,484,095.00	(1.76%)	Met
2nd Subsequent Year (2026-27)	6,581,987.00	1.51%	Met

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

First Prior Year (2023-24)	5,379,045.00		
Budget Year (2024-25)	3,524,062.00	(34.49%)	Not Met
1st Subsequent Year (2025-26)	3,603,257.00	2.25%	Met
2nd Subsequent Year (2026-27)	3,693,397.00	2.50%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

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

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

Current Year includes prior year carryover. Budget and subsequent years does not include any future carry over.

Current Year includes prior year carryover. Budget and subsequent years does not include any future carry over.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

28,093,101.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

28,093,101.00

842,793.03

984,473.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,073,519.00	1,085,940.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	7,737,003.14
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,073,519.00	1,085,940.00	7,737,003.14
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	24,950,587.59	26,036,968.59	29,452,451.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	24,950,587.59	26,036,968.59	29,452,451.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.3%	4.2%	26.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.4%	8.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	1,134,845.71	17,310,011.99	N/A	Met
Second Prior Year (2022-23)	2,165,052.63	18,666,432.84	N/A	Met
First Prior Year (2023-24)	(3,754,910.00)	21,277,214.00	17.6%	Not Met
Budget Year (2024-25) (Information only)	(2,733,113.00)	20,962,856.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	8,192,014.80	8,192,014.80	0.0%		Met
Second Prior Year (2022-23)	9,326,860.51	9,326,860.51	0.0%		Met
First Prior Year (2023-24)	11,491,913.14	11,491,913.14	0.0%		Met
Budget Year (2024-25) (Information only)	7,737,003.14				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2024-25)	8,093,194.00		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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	994	972	966
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?	Yes
2.	If you are the SELPA AU and are excluding special education pass-through funds:	
a.	Enter the name(s) of the SELPA(s): _____ _____	
b.	Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	
	Budget Year (2024-25)	1st Subsequent Year (2025-26)
	0.00	
		2nd Subsequent Year (2026-27)

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	29,083,803.00	29,520,250.00	30,076,901.00
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)	29,083,803.00	29,520,250.00	30,076,901.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,163,352.12	1,180,810.00	1,203,076.04
6. Reserve Standard - by Amount			

(\$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)	1,163,352.12	1,180,810.00	1,203,076.04

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,003,890.14	5,319,639.14	5,840,336.14
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,003,890.14	5,319,639.14	5,840,336.14
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.21%	18.02%	19.42%
District's Reserve Standard				
(Section 10B, Line 7):		1,163,352.12	1,180,810.00	1,203,076.04
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(4,111,108.00)			
Budget Year (2024-25)	(4,446,496.00)	335,388.00	8.2%	Met
1st Subsequent Year (2025-26)	(4,446,496.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(4,446,496.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	409,400.00			
Budget Year (2024-25)	409,400.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	409,400.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	409,400.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

No

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.

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance
	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					

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

TOTAL:				0

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

- 4 OPEB Liabilities

a. Total OPEB liability

2,691,184.00

b. OPEB plan(s) fiduciary net position (if applicable)

703,672.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

1,987,512.00

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

6/30/2021

- 5 OPEB Contributions

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

345,000.00

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

No

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	95	95	95	95

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 21, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2021

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:

Jun 08, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	52	52	52	52

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

May 18, 2021

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

If Yes, date of Superintendent and CBO certification:

Jun 01, 2021

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

If Yes, date of budget revision board adoption:

Jun 08, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Classified (Non-management) - Other

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

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

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

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 11, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No
Yes
No
Yes
No
No
No
No
No

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

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,016.56	1,016.56	1,016.56	994.25	994.25	994.25
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)	1,016.56	1,016.56	1,016.56	994.25	994.25	994.25
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)	1,016.56	1,016.56	1,016.56	994.25	994.25	994.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,049,951.00		2,049,951.00			2,049,951.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	2,049,951.00	0.00	2,049,951.00	0.00	0.00	2,049,951.00
Capital assets being depreciated:						
Land Improvements	9,142,245.00		9,142,245.00			9,142,245.00
Buildings	54,904,785.00		54,904,785.00			54,904,785.00
Equipment	185,285.00		185,285.00			185,285.00
Total capital assets being depreciated	64,232,315.00	0.00	64,232,315.00	0.00	0.00	64,232,315.00
Accumulated Depreciation for:						
Land Improvements	(7,392,936.00)		(7,392,936.00)			(7,392,936.00)
Buildings	(27,023,665.00)		(27,023,665.00)			(27,023,665.00)
Equipment	(177,324.00)		(177,324.00)			(177,324.00)
Total accumulated depreciation	(34,593,925.00)	0.00	(34,593,925.00)	0.00	0.00	(34,593,925.00)
Total capital assets being depreciated, net excluding lease and subscription assets	29,638,390.00	0.00	29,638,390.00	0.00	0.00	29,638,390.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	31,688,341.00	0.00	31,688,341.00	0.00	0.00	31,688,341.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH			8,285,276.00	7,700,962.00	7,781,245.00	5,458,462.00	3,078,919.00	1,540,072.00	7,833,436.00	7,622,119.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019				19,963.00	19,963.00	19,963.00	19,963.00	19,963.00	19,963.00
Property Taxes	8020- 8079							8,672,907.00	2,168,226.00	
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299				56,760.00		56,760.00			
Other State Revenue	8300- 8599			374,536.00			374,536.00			374,536.00
Other Local Revenue	8600- 8799			390,016.00	390,016.00	390,016.00	390,016.00	390,016.00	390,016.00	390,016.00
Interfund Transfers In	8900- 8929						409,400.00			
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	764,552.00	466,739.00	409,979.00	1,250,675.00	9,082,886.00	2,578,205.00	784,515.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		125,656.00	125,656.00	1,231,438.00	1,231,438.00	1,231,438.00	1,231,438.00	1,231,438.00	1,231,438.00
Classified Salaries	2000- 2999		44,865.00	44,865.00	439,635.00	439,635.00	439,635.00	439,635.00	439,635.00	439,635.00
Employee Benefits	3000- 3999		80,079.00	80,080.00	784,781.00	784,781.00	784,781.00	784,781.00	784,781.00	784,781.00
Books and Supplies	4000- 4999		71,198.00	71,160.00	71,160.00	71,160.00	71,160.00	71,160.00	71,160.00	71,160.00
Services	5000- 5999		222,516.00	222,508.00	222,508.00	222,508.00	222,508.00	222,508.00	222,508.00	222,508.00
Capital Outlay	6000- 6999			100,000.00						
Other Outgo	7000- 7499		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		584,314.00	684,269.00	2,789,522.00	2,789,522.00	2,789,522.00	2,789,522.00	2,789,522.00	2,789,522.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(584,314.00)	80,283.00	(2,322,783.00)	(2,379,543.00)	(1,538,847.00)	6,293,364.00	(211,317.00)	(2,005,007.00)
F. ENDING CASH (A + E)			7,700,962.00	7,781,245.00	5,458,462.00	3,078,919.00	1,540,072.00	7,833,436.00	7,622,119.00	5,617,112.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	5,617,112.00	3,237,569.00	9,587,693.00	9,416,379.00				
B. RECEIPTS									
LCOF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	19,963.00	19,963.00	19,963.00	19,963.00	0.00		199,630.00	199,630.00
Property Taxes	8020- 8079		8,672,907.00	2,168,229.00				21,682,269.00	21,682,269.00
Miscellaneous Funds	8080- 8099							0.00	0.00
Federal Revenue	8100- 8299		56,760.00		56,794.00			227,074.00	227,074.00
Other State Revenue	8300- 8599				374,538.00			1,498,146.00	1,498,146.00
Other Local Revenue	8600- 8799	390,016.00	390,016.00	390,016.00	975,042.00			4,875,202.00	4,875,202.00
Interfund Transfers In	8900- 8929							409,400.00	409,400.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		409,979.00	9,139,646.00	2,578,208.00	1,426,337.00	0.00	0.00	28,891,721.00	28,891,721.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	1,231,438.00	1,231,438.00	1,231,438.00	1,231,438.00	0.00		12,565,692.00	12,565,692.00
Classified Salaries	2000- 2999	439,635.00	439,635.00	439,635.00	439,635.00			4,486,080.00	4,486,080.00
Employee Benefits	3000- 3999	784,781.00	784,781.00	784,781.00	784,781.00			8,007,969.00	8,007,969.00
Books and Supplies	4000- 4999	71,160.00	71,160.00	71,160.00	71,160.00			853,958.00	853,958.00
Services	5000- 5999	222,508.00	222,508.00	222,508.00	222,508.00			2,670,104.00	2,670,104.00
Capital Outlay	6000- 6999							100,000.00	100,000.00
Other Outgo	7000- 7499	40,000.00	40,000.00	0.00	0.00			400,000.00	400,000.00
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,789,522.00	2,789,522.00	2,749,522.00	2,749,522.00	0.00	0.00	29,083,803.00	29,083,803.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receiv able	9220- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Pay able	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,379,543.00)	6,350,124.00	(171,314.00)	(1,323,185.00)	0.00	0.00	(192,082.00)	(192,082.00)
F. ENDING CASH (A + E)		3,237,569.00	9,587,693.00	9,416,379.00	8,093,194.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,093,194.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079							0.00	
Miscellaneous Funds	8080- 8099							0.00	
Federal Revenue	8100- 8299							0.00	
Other State Revenue	8300- 8599							0.00	
Other Local Revenue	8600- 8799							0.00	
Interfund Transfers In	8900- 8929							0.00	
All Other Financing Sources	8930- 8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999							0.00	
Classified Salaries	2000- 2999							0.00	
Employee Benefits	3000- 3999							0.00	
Books and Supplies	4000- 4999							0.00	
Services	5000- 5999							0.00	
Capital Outlay	6000- 6999							0.00	
Other Outgo	7000- 7499							0.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receiv able	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		8,093,194.00	8,093,194.00	8,093,194.00	8,093,194.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,093,194.00	

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Reed Union School District

Date: June 1, 2024

Public Hearing:

Place: Reed Union School District

Date: June 4, 2024

Time: 6:00 PM

Adoption Date: June 11, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Carlos Estrella

Title: Business Manager

Telephone: (415) 383-1116

E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

21 65425 0000000
Form CB
F8B352DG83(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/11/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$

Less: Amount of total liabilities reserved in budget:

\$

Estimated accrued but unfunded liabilities:

\$ 0.00

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

RUSD is a member of the Marin Schools Insurance Authority. The District is an on-going participant of the Worker's Compensation Program.

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

Signed

Date of Meeting: June 11, 2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Carlos Estrella

Title: Business Manager

Telephone: (415) 383-1116

E-mail: cestrella@reedschools.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,349,883.00	301	0.00	303	11,349,883.00	305	117,927.00		307	11,231,956.00	309
2000 - Classified Salaries	4,062,678.00	311	0.00	313	4,062,678.00	315	0.00		317	4,062,678.00	319
3000 - Employee Benefits	7,435,398.00	321	345,581.00	323	7,089,817.00	325	43,006.00		327	7,046,811.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,087,215.00	331	19,034.00	333	1,068,181.00	335	66,860.00		337	1,001,321.00	339
5000 - Services . . . & 7300 - Indirect Costs	4,359,316.00	341	34,683.00	343	4,324,633.00	345	1,530,155.00		347	2,794,478.00	349
TOTAL					27,895,192.00	365			TOTAL	26,137,244.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)						Object	EDP No.
1. Teacher Salaries as Per EC 41011.						1100	9,253,293.00 375
2. Salaries of Instructional Aides Per EC 41011.						2100	1,196,812.00 380
3. STRS.						3101 & 3102	2,651,178.00 382
4. PERS.						3201 & 3202	381,531.00 383
5. OASDI - Regular, Medicare and Alternative.						3301 & 3302	236,376.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).						3401 & 3402	1,425,338.00 385
7. Unemployment Insurance.						3501 & 3502	5,259.00 390
8. Workers' Compensation Insurance.						3601 & 3602	124,503.00 392
9. OPEB, Active Employees (EC 41372).						3751 & 3752	0.00 396
10. Other Benefits (EC 22310).						3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).							15,274,290.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.							0.00 396
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.							15,274,290.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.							58.44%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')							

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	58.44%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.56%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	26,137,244.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	407,741.01

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	12,565,692.00	301	0.00	303	12,565,692.00	305	140,471.00		307	12,425,221.00	309
2000 - Classified Salaries	4,486,080.00	311	0.00	313	4,486,080.00	315	0.00		317	4,486,080.00	319
3000 - Employ ee Benef its	8,007,969.00	321	345,000.00	323	7,662,969.00	325	36,913.00		327	7,626,056.00	329
4000 - Books, Supplies Equip Replace. (6500)	853,958.00	331	15,000.00	333	838,958.00	335	74,888.00		337	764,070.00	339
5000 - Services. . & 7300 - Indirect Costs	2,670,104.00	341	31,929.00	343	2,638,175.00	345	442,085.00		347	2,196,090.00	349
TOTAL					28,191,874.00	365	TOTAL			27,497,517.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	16,949,450.00	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.	16,949,450.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	61.64%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	61.64%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	27,497,517.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	16,869,807.00		16,869,807.00		2,700,000.00	14,169,807.00	2,700,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	202,156.00		202,156.00	90,000.00	170,000.00	122,156.00	32,156.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	88,824.00		88,824.00		44,412.00	44,412.00	44,412.00
Net Pension Liability	19,883,886.00		19,883,886.00	4,800,000.00		24,683,886.00	
Total/Net OPEB Liability	2,514,028.00		2,514,028.00		345,000.00	2,169,028.00	345,000.00
Compensated Absences Payable	202,413.00		202,413.00	16,000.00		218,413.00	218,413.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	39,761,114.00	0.00	39,761,114.00	4,906,000.00	3,259,412.00	41,407,702.00	3,339,981.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

21 65425 0000000
Form ESMOE
F8B352DG83(2024-25)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,452,451.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,096,948.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	684,939.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	364,873.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,049,812.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,305,691.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,016.56
B. Expenditures per ADA (Line I.E divided by Line II.A)				26,860.87

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	24,841,699.91	26,018.79
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	24,841,699.91	26,018.79
B. Required effort (Line A.2 times 90%)	22,357,529.92	23,416.91
C. Current year expenditures (Line I.E and Line II.B)	27,305,691.00	26,860.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, 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.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,312,404.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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) 21,189,974.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 942,351.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 850,023.00

3. External Financial Audit - 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 and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	209,538.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,001,912.12
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,001,912.12
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,247,809.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,869,977.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	991,549.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	24,025.00
5. Community Services (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 Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	818,283.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	30,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	3,175,568.88
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	482,141.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	25,639,352.88
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.81%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.81%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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)	2,001,912.12
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	255,985.13
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 (9.17%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 9.17%
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
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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	662,707.02		299,138.11	961,845.13
2. State Lottery Revenue	8560	89,055.00		68,828.00	157,883.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		751,762.02	0.00	367,966.11	1,119,728.13
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. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		66,860.00	66,860.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			2,635.00	2,635.00
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)		0.00	0.00	69,495.00	69,495.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	751,762.02	0.00	298,471.11	1,050,233.13
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

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

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

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

21 65425 0000000
Form MYP
F8B352DG83(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,881,899.00	4.85%	22,942,504.00	2.89%	23,606,211.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	219,940.00	32.76%	291,989.00	1.00%	294,909.00
4. Other Local Revenues	8600-8799	165,000.00	1,502.26%	2,643,732.00	3.00%	2,723,044.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,446,496.00)	3.23%	(4,590,203.00)	2.33%	(4,697,160.00)
6. Total (Sum lines A1 thru A5c)		18,229,743.00	19.02%	21,697,422.00	2.94%	22,336,404.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,530,606.00		9,742,571.00
b. Step & Column Adjustment				211,965.00		217,073.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,530,606.00	2.22%	9,742,571.00	2.23%	9,959,644.00
2. Classified Salaries						
a. Base Salaries				3,371,147.00		3,447,657.00
b. Step & Column Adjustment				76,510.00		79,343.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,371,147.00	2.27%	3,447,657.00	2.30%	3,527,000.00
3. Employee Benefits	3000-3999	5,330,331.00	2.45%	5,460,952.00	1.32%	5,532,839.00
4. Books and Supplies	4000-4999	629,145.00	3.51%	651,245.00	2.87%	669,936.00
5. Services and Other Operating Expenditures	5000-5999	1,776,627.00	9.53%	1,945,962.00	2.19%	1,988,537.00
6. Capital Outlay	6000-6999	100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	225,000.00	-40.76%	133,286.00	3.35%	137,751.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		20,962,856.00	2.00%	21,381,673.00	2.03%	21,815,707.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,733,113.00)		315,749.00		520,697.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,737,003.14		5,003,890.14		5,319,639.14
2. Ending Fund Balance (Sum lines C and D1)		5,003,890.14		5,319,639.14		5,840,336.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	5,003,890.14		5,319,639.14		5,840,336.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,003,890.14		5,319,639.14		5,840,336.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,003,890.14		5,319,639.14		5,840,336.14
(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)		5,003,890.14		5,319,639.14		5,840,336.14
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	227,074.00	0.00%	227,074.00	0.00%	227,074.00
3. Other State Revenues	8300-8599	1,278,206.00	-16.41%	1,068,398.00	0.00%	1,068,398.00
4. Other Local Revenues	8600-8799	4,710,202.00	-52.17%	2,252,902.00	0.70%	2,268,562.00
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	4,446,496.00	3.23%	4,590,203.00	2.33%	4,697,160.00
6. Total (Sum lines A1 thru A5c)		10,661,978.00	-23.67%	8,138,577.00	1.51%	8,261,194.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,035,086.00		3,070,172.00
b. Step & Column Adjustment				35,086.00		35,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,035,086.00	1.16%	3,070,172.00	1.14%	3,105,172.00
2. Classified Salaries						
a. Base Salaries				1,114,933.00		1,129,866.00
b. Step & Column Adjustment				14,933.00		14,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,114,933.00	1.34%	1,129,866.00	1.24%	1,143,866.00
3. Employee Benefits	3000-3999	2,677,638.00	-0.87%	2,654,335.00	1.41%	2,691,735.00
4. Books and Supplies	4000-4999	224,813.00	-2.69%	218,770.00	2.87%	225,049.00
5. Services and Other Operating Expenditures	5000-5999	893,477.00	-11.89%	787,280.00	2.87%	809,875.00
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	175,000.00	58.95%	278,154.00	2.64%	285,497.00
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)		8,120,947.00	0.22%	8,138,577.00	1.51%	8,261,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,541,031.00		0.00		0.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,275,161.83		6,816,192.83		6,816,192.83
2. Ending Fund Balance (Sum lines C and D1)		6,816,192.83		6,816,192.83		6,816,192.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,816,192.83		6,816,192.83		6,816,192.83
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,816,192.83		6,816,192.83		6,816,192.83
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.						

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	21,881,899.00	4.85%	22,942,504.00	2.89%	23,606,211.00
2. Federal Revenues	8100-8299	227,074.00	0.00%	227,074.00	0.00%	227,074.00
3. Other State Revenues	8300-8599	1,498,146.00	-9.20%	1,360,387.00	0.21%	1,363,307.00
4. Other Local Revenues	8600-8799	4,875,202.00	0.44%	4,896,634.00	1.94%	4,991,606.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		28,891,721.00	3.27%	29,835,999.00	2.55%	30,597,598.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,565,692.00		12,812,743.00
b. Step & Column Adjustment				247,051.00		252,073.00
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	12,565,692.00	1.97%	12,812,743.00	1.97%	13,064,816.00
2. Classified Salaries						
a. Base Salaries				4,486,080.00		4,577,523.00
b. Step & Column Adjustment				91,443.00		93,343.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,486,080.00	2.04%	4,577,523.00	2.04%	4,670,866.00
3. Employee Benefits	3000-3999	8,007,969.00	1.34%	8,115,287.00	1.35%	8,224,574.00
4. Books and Supplies	4000-4999	853,958.00	1.88%	870,015.00	2.87%	894,985.00
5. Services and Other Operating Expenditures	5000-5999	2,670,104.00	2.36%	2,733,242.00	2.38%	2,798,412.00
6. Capital Outlay	6000-6999	100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	400,000.00	2.86%	411,440.00	2.87%	423,248.00
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)		29,083,803.00	1.50%	29,520,250.00	1.89%	30,076,901.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(192,082.00)		315,749.00		520,697.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,012,164.97		11,820,082.97		12,135,831.97
2. Ending Fund Balance (Sum lines C and D1)		11,820,082.97		12,135,831.97		12,656,528.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,816,192.83		6,816,192.83		6,816,192.83
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	5,003,890.14		5,319,639.14		5,840,336.14
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,820,082.97		12,135,831.97		12,656,528.97
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,003,890.14		5,319,639.14		5,840,336.14
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,003,890.14		5,319,639.14		5,840,336.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.21%		18.02%		19.42%
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					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		994.25		972.08		966.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		29,083,803.00		29,520,250.00		30,076,901.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		29,083,803.00		29,520,250.00		30,076,901.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,163,352.12		1,180,810.00		1,203,076.04
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)						
		1,163,352.12		1,180,810.00		1,203,076.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

21 65425 0000000
Form SIAA
F8B352DG83(2024-25)

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00	0.00	0.00

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

Reed Union Elementary

Marin County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data exist in the following form(s) that must be corrected before an official export can be completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. (Note: During the unaudited actual and interim periods, although not required reports, the special education maintenance of effort reports (SEMA, SEMB, and SEMA) are included in this check to ensure their accuracy.)

Exception

FORM

Form L

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

Passed

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

Passed

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

Reed Union Elementary

Marin County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

MCOE ADDITIONAL FORMS

As of 07/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE		13,077,002.56		10/12/23	BEG. BALANCE		13,077,001.47		10/17/2023
07/06/23	MCOEVN	-	240,942.35	443,015.58	7/1/23	*TF-240001*	3,608.68		
07/07/23	601IND SYSTEM GENERATED DUE TO LINE	-	202,073.23		7/7/23	AP-070723		443,015.58	
07/10/23	601DL SYSTEM GENERATED DUE TO LINE	-	167,312.07		7/10/23	BX-MID 07/10/2023 (1B)		13,637.92	
07/11/23	MCOEVN	-	41,938.77		7/10/23	PY-MID 07/10/23 (1B)		133,674.15	167,312.07
07/11/23	601LC SYSTEM GENERATED DUE TO LINE	3,608.68	-		7/12/23	AP-071223		41,938.77	
07/13/23	MCOEVN	-	44,888.17		7/14/23	AP-071423		44,888.17	
07/17/23	MCOEVN	-	41,513.53		7/18/23	AP-071823		41,513.53	
07/18/23	601AK SYSTEM GENERATED DUE TO LINE	-	429.87		7/18/23	BX-SPECM 07/18/2023 (1B)		31.08	
07/20/23	MCOEVN	-	73,913.56		7/18/23	PY-SPECM 07/18/23 (1B)		398.79	
07/25/23	MCOEVN	-	280,385.57		7/21/23	AP-072123		73,913.56	429.87
07/25/23	601LC SYSTEM GENERATED DUE TO LINE	10.00	-		7/24/23	AR-230001			
07/26/23	MCOEVN	-	1,069.53		7/24/23	AR-230002	18,542.40		
07/26/23	601LC SYSTEM GENERATED DUE TO LINE	21,699.72	-		7/24/23	AR-230003	2,979.99		21,699.72
07/26/23	601LC SYSTEM GENERATED DUE TO LINE	2,251.99	-		7/25/23	*DC-240001*	177.33		
07/26/23	601LC SYSTEM GENERATED DUE TO LINE	58,758.00	-		7/25/23	K. VON DOYMI	1,882.63		
07/27/23	601LC SYSTEM GENERATED DUE TO LINE	48,518.00	-		7/25/23	BTCCC	369.36		2,251.99
07/27/23	MCOEVN	-	87,885.43		7/25/23	*TF-240002*	10.00	280,385.57	
07/28/23	601IND SYSTEM GENERATED DUE TO LINE	-	196,141.79		7/26/23	AP-072623	58,758.00		
07/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	373,473.14	657,500.36	7/26/23	*TF-240003*			
					7/27/23	AP-072723		1,069.53	
					7/27/23	TV-240001			
					7/28/23	AP-072823			
					7/31/23	PX-073123			
					7/31/23	PY-EOM 07/31/23		284,027.22	
								86,281.61	
								287,191.53	657,500.36
Outstanding Items:									(1.09)
		13,211,848.95	1,751,967.01				13,211,847.86	1,751,967.01	
			11,459,881.94					11,459,880.85	
NOTES: MUNIS					QCC				
		DEBITS	CREDITS			NOTES:	DEBITS	CREDITS	
							1.09		
Final Reconciliation							13,211,848.95	1,751,967.01	
			11,459,881.94					11,459,881.94	-

Reed Union School District
Cash Reconciliation
As of 8/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	11,459,881.94		10/12/23		BEG. BALANCE	11,459,881.94		10/17/23
08/01/23	601DL SYSTEM GENERATED DUE TO LINE	-	37.35		8/1/23	*TF-240017*		37.35	
08/03/23	MCOE/VN	-	171,541.50		8/3/23	*D-C-240005*	2,052.49		
08/07/23	601JC SYSTEM GENERATED DUE TO LINE	-	350.00		8/3/23	*D-C-240007*	33,182.39		
08/08/23	MCOE/VN	-	92,231.54		8/4/23	AP-080423		171,541.50	
08/08/23	601JC SYSTEM GENERATED DUE TO LINE	5,232.00	-		8/7/23	*TF-240018*		350.00	
08/10/23	601AK SYSTEM GENERATED DUE TO LINE	-	24,832.98		8/8/23	*TF-240005*	5,232.00		
08/14/23	601JC SYSTEM GENERATED DUE TO LINE	2,052.49	-		8/9/23	AP-080923		92,231.54	
08/17/23	SYSTEM GENERATED DUE TO LINE	-	-		8/10/23	AP-081023		3,144.50	
08/17/23	MCOE/VN	-	34,304.80		8/10/23	PY-081023		21,688.48	24,832.98
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	33,251.97	-		8/17/23	*TF-240019*		34,304.80	
08/22/23	MCOE/VN	-	39,013.13		8/18/23	AP-081823		114,457.11	
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	20,919.36	-		8/22/23	*TF-240006*	20,919.36		
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	80,103.00			8/22/23	*TF-240007*	80,103.00		
08/28/23	GREV	-	750.00		8/23/23	AP-082323			
08/29/23	MCOE/VN	-	58,461.72		8/23/23	*D-C-240009*	69.58		
08/29/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		8/28/23	*TF-240020*		750.00	
08/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,471,797.48		8/29/23	TV-240004			
					8/30/23	AP-083023		58,461.72	
					8/31/23	PY-083123		296,310.96	
					8/31/23	PY-083123		1,175,486.52	
									1,471,797.48
Outstanding Items:									
		11,649,958.76	2,007,777.61				11,649,958.76	2,007,777.61	-
			9,642,181.15					9,642,181.15	
NOTES: MUNIS					QCC				
NOTES:					NOTES:				
Final Reconciliation									
		11,649,958.76	2,007,777.61				11,649,958.76	2,007,777.61	-
			9,642,181.15					9,642,181.15	

Reed Union School District
Cash Reconciliation
As of 9/30/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	9,642,181.15		10/12/23		BEG. BALANCE	9,642,181.15		11/30/23
09/01/23	601IND SYSTEM GENERATED DUE TO LINE	-	191,254.83		9/1/23	AP-090123			
09/01/23	601IC SYSTEM GENERATED DUE TO LINE	3,000.00	-		9/1/23	*TF-240023*	3,000.00	191,254.83	
09/05/23	MCOE VN	-	70,543.70		9/6/23	AP-090623		70,543.70	
09/07/23	MCOE VN	-	47,037.14		9/8/23	AP-090823		47,037.14	
09/08/23	601AK SYSTEM GENERATED DUE TO LINE	-	101,087.53		9/8/23	<CL-230068>	943.69		
09/11/23	VOID	943.69	-		9/8/23	PX-090823		18,246.52	
09/12/23	MCOE VN	-	89,005.04		9/8/23	PY-090823		82,841.01	101,087.53
09/14/23	MCOE VN	-	76,450.57		9/13/23	AP-091323		89,005.04	
09/14/23	VOID	20.30	-		9/14/23	*DC-240010*	1,700.32		
09/14/23	601IC SYSTEM GENERATED DUE TO LINE	4,049.18	-		9/14/23	*DC-240013*	4,067.59		
09/14/23	601IC SYSTEM GENERATED DUE TO LINE	2,307.60	210.00		9/14/23	*TF-240008*	20.30		5,767.91
09/14/23	601IC SYSTEM GENERATED DUE TO LINE	-	75.00		9/14/23	*TF-240009*	4,049.18		
09/15/23	601IC SYSTEM GENERATED DUE TO LINE	-			9/14/23	*TF-240010*	2,307.60		
09/18/23	601AK SYSTEM GENERATED DUE TO LINE	5,767.91	49,603.58		9/14/23	*TF-240021*		210.00	
09/19/23	MCOE VN	-	132,448.59		9/15/23	AP-091523		76,450.57	
09/25/23	601IC SYSTEM GENERATED DUE TO LINE	-	23,040.00		9/18/23	PX-091823		8,522.53	
09/25/23	601IC SYSTEM GENERATED DUE TO LINE	42,279.00	-		9/18/23	PY-091823		41,081.05	49,603.58
09/25/23	601IC SYSTEM GENERATED DUE TO LINE	58,250.00	-		9/20/23	AP-092023		132,448.59	
09/25/23	601IC SYSTEM GENERATED DUE TO LINE	77.30	-		9/20/23	AP-092023		23,040.00	
09/26/23	MCOE VN	-	154,026.79		9/25/23	*TF-240012*		23,040.00	
09/27/23	601IC SYSTEM GENERATED DUE TO LINE	48,518.00	-		9/25/23	*TF-240013*	42,279.00		
09/28/23	MCOE VN	-	18,533.45		9/25/23	*TF-240014*	58,250.00		
09/29/23	601IND SYSTEM GENERATED DUE TO LINE	-	218,233.19	236,766.64	9/25/23	*TF-240015*	77.30	154,026.79	
09/29/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,574,588.01		9/27/23	AP-092723			
09/29/23	601IC SYSTEM GENERATED DUE TO LINE	80,730.32			9/27/23	TV-240007	48,518.00		
09/30/23	320sm SYSTEM GENERATED DUE TO LINE	95,128.38			9/29/23	AP-092923		236,766.64	
					9/29/23	PX-092923		323,368.72	
					9/29/23	PY-092923		1,251,219.29	
					9/29/23	*TF-240016*	80,730.32		1,574,588.01
					9/30/23	*TF-240026*	95,128.38		
						A-24105: 1Q Interest			
		9,983,252.83	2,769,177.42				9,983,252.83	2,769,177.42	
			7,214,075.41					7,214,075.41	-
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
Final Reconciliation		9,983,252.83	2,769,177.42				9,983,252.83	2,769,177.42	
			7,214,075.41					7,214,075.41	-

MUNIS						QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES	
	BEG. BALANCE	7,214,075.41	-	10/12/23				7,214,075.41	-	11/30/23	
10/03/23	601C SYSTEM GENERATED DUE TO LINE	10,958.00	-		10/02/2023 DC-240015*	J. FRICK		10,958.00			
10/05/23	MCOE/VN	-	19,186.88		10/6/23 AP-100623	ACCO UNITS PAYABLE 10/06/2023			19,186.88		
10/10/23	601AK SYSTEM GENERATED DUE TO LINE	-	72,773.99		10/06/2023 TF-240024*	A-24079 : PY - CSESAP		60,541.00			
10/06/23	601C SYSTEM GENERATED DUE TO LINE	60,541.00	-		10/10/23 PX-101023	BX-MID 10/10/2023			9,009.02		
10/10/23	MCOE/VN	-	183,371.31		10/10/23 PY-101023	PY-MID 10/10/23			63,764.97		
10/11/23	601C SYSTEM GENERATED DUE TO LINE	2,981.80	-		10/11/23 AP-101123	ACCO UNITS PAYABLE 10/11/2023			183,371.31	72,773.99	
10/16/23	MCOE/VN	-	36,171.85		10/11/2023 TF-240029*	A-24085 : State Dated Pay Wa		2,981.80			
10/13/23	601C SYSTEM GENERATED DUE TO LINE	341,428.00	-		10/13/2023 TF-240027*	A-24090 : Arts/Music/Disc Gr		341,428.00			
10/17/23	MCO101	-	111,511.39		10/16/2023 PO-240265>	BEER, PAMELA		32,102.00			
10/18/23	VOID	-	-		10/17/23 AP-101723	ACCO UNITS PAYABLE 10/17/2023			36,171.85		
10/19/23	601C SYSTEM GENERATED DUE TO LINE	32,102.00	-		10/17/2023 DC-240017*	EMPLOYEES PAYROLL REFUND		16,978.21			
10/19/23	601C SYSTEM GENERATED DUE TO LINE	16,978.21	-		10/18/2023 DC-240019*	R. MODLIN		2,028.71			
10/24/23	MCOE/VN	-	101,537.36		10/18/23 AP-101823	ACCO UNITS PAYABLE 10/18/2023			111,511.39		
10/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,567,592.86		10/25/23 AP-102523	ACCO UNITS PAYABLE 10/25/2023			101,537.36		
10/27/23	601C SYSTEM GENERATED DUE TO LINE	23,311.00	-		10/27/23 TV-240008	A-24097 Principal Apport./F		23,311.00			
10/31/23	MCOE/VN	-	92,744.79		10/31/23 PX-103123	BX-EOM 10/31/2023			322,801.49		
10/31/23	601IND SYSTEM GENERATED DUE TO LINE	-	208,457.52	301,202.31	10/31/23 PY-103123	PV-EOM 10/31/23			1,244,791.37	1,567,592.86	
10/31/23	601IC SYSTEM GENERATED DUE TO LINE	51,208.00	-		10/31/2023 TF-240028*	A-24099 : ESSER III PY AR		51,208.00			
						Outstanding Items:					
		7,755,612.13	2,393,347.95					7,755,612.13	2,092,145.64	301,202.31	
			5,362,264.18						5,663,466.49		
NOTES:						QCC					
		DEBITS	CREDITS		NOTES:			DEBITS	CREDITS		
					10/31/23	Posted in November on QCC			301,202.31		
Final Reconciliation								7,755,612.13	2,393,347.95	-	
								5,362,264.18			

	7,755,612.13	2,393,347.95	7,755,612.13	2,092,145.64	301,202.31
		5,362,264.18		5,663,466.49	
Outstanding Items:					
	MUNIS			QCC	
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
			10/31/23		301,202.31
			Posted in November on QCC		
Final Reconciliation	7,755,612.13	2,393,347.95		7,755,612.13	2,393,347.95
		5,362,264.18			5,362,264.18
					-

As of 11/30/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	5,362,264.18		11/29/23		BEG. BALANCE	5,362,264.18		11/30/23
11/01/23	601TSB SYSTEM GENERATED DUE TO LINE	51,619.15	-		11/1/23	AP-110123		301,202.31	
11/07/23	MCOEYN	-	199,477.37		11/1/23	*TF-240031	* A-24119: CAISTRS Excess Cont		
11/07/23	601JC SYSTEM GENERATED DUE TO LINE	-	1,400.00		11/7/23	*TF-240032	* E24-21: Literacy Training	1,400.00	
11/08/23	601JC SYSTEM GENERATED DUE TO LINE	8,658.72	-		11/8/23	AP-110823	ACCO UNITS PAYABLE 11/08/2023		
11/09/23	601AK SYSTEM GENERATED DUE TO LINE	14,733.00	-		11/8/23	*DC-240021	* P. RILEY	4,234.35	
11/09/23	601AK SYSTEM GENERATED DUE TO LINE	-	70,204.56		11/8/23	*OC-240022	* LEASE DIRECT	4,424.37	8,658.72
11/09/23	601JC SYSTEM GENERATED DUE TO LINE	48.00	-		11/8/23	*TF-240033	* A-24118: PY Mental Hlth FAP	14,733.00	
11/13/23	320ASI SYSTEM GENERATED DUE TO LINE	352,045.73	-		11/9/23	PX-110923	BK-MID 11/09/2023	9,664.24	
11/14/23	MCOEYN	-	54,054.97		11/9/23	PY-110923	PY-MID 11/09/23	60,540.32	
11/14/23	601JC SYSTEM GENERATED DUE TO LINE	3,450.00	-		11/9/23	*TF-240034	* FY 2021-22	48.00	
11/16/23	601JC SYSTEM GENERATED DUE TO LINE	20,441.71	-		11/13/23	TV-240010	A-24106 Main Taxes/FY24	352,045.73	
11/16/23	601JC SYSTEM GENERATED DUE TO LINE	9,875.05	-		11/14/23	*TF-240035	* A-24112: py Assessmnt Apprt	3,450.00	
11/17/23	601JC SYSTEM GENERATED DUE TO LINE	35,840.00	-		11/15/23	AP-111523	ACCO UNITS PAYABLE 11/15/2023		
11/20/23	VOID	1,123.98	-		11/15/23	*C-240026	* N. CAPPELLONI		54,054.97
11/21/23	MCOEYN	-	110,393.14		11/15/23	*DC-240027	* CALIFORNIA EDD REFUND	815.39	
11/27/23	VOID	24.95	-		11/16/23	*TF-240036	* A-24131: AB602 py Reconcili	19,626.32	20,441.71
11/27/23	601JC SYSTEM GENERATED DUE TO LINE	1,191.85	-		11/17/23	<PO-240268	> DURAN, CRYSTAL	9,875.05	
11/28/23	601JC SYSTEM GENERATED DUE TO LINE	2,464.42	-		11/17/23	<PO-240268	> DURAN, CRYSTAL	331.43	
11/28/23	601JC SYSTEM GENERATED DUE TO LINE	6,450.00	-		11/17/23	<PO-240268	> DURAN, CRYSTAL	172.92	
11/28/23	MCOEYN	-	96,214.84	303,030.16	11/17/23	<PO-240268	> DURAN, CRYSTAL	288.20	
11/29/23	601MD SYSTEM GENERATED DUE TO LINE	-	206,815.32		11/17/23	<PO-240268	> DURAN, CRYSTAL	72.05	
11/30/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,577,017.19		11/17/23	*TF-240037	* A-24120: Mandate Blk Gmt	259.38	1,123.98
11/30/23	601DL SYSTEM GENERATED DUE TO LINE	-	9.14		11/22/23	AP-112223	ACCO UNITS PAYABLE 11/22/2023	35,840.00	
11/30/23	VOID	141,427.69	-		11/22/23	<PO-240051	> GOODMAN BLDG. SUPPLY	1,270.79	
					11/22/23	<PO-240051	> GOODMAN BLDG. SUPPLY		159.65
					11/22/23	<PO-240288	> APPLE FINANCIAL SERVICES	140,316.55	141,427.69
					11/27/23	*TF-240038	* A-24124: State Dated Cks	24.95	
					11/27/23	*TF-240039	* A-24125: State Dated Pyrl	1,191.85	
					11/28/23	*DC-240028	* M. CHITWOOD	1,372.03	
					11/28/23	*DC-240029	* RICOH	1,092.39	2,464.42
					11/28/23	*TF-240040	* A-24132: SPED Learning Recov	6,450.00	
					11/29/23	AP-112923	ACCO UNITS PAYABLE 11/29/2023	303,030.16	
					11/29/23	*TF-240041	* E24-24: CAISTRS Penalties	9.14	
					11/30/23	PX-113023	BK-EOM 11/30/2023	324,661.40	
					11/30/23	PY-113023	PY-EOM 11/30/23	1,252,355.79	1,577,017.19
Outstanding Items:									(301,202.31)
MUNIS									
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
10/31/23	Posted In October on MUNIS		301,202.31						
Final Reconciliation							6,011,658.43	2,616,948.49	
							6,011,818.08	2,616,948.49	
			3,394,869.59					3,394,869.59	-

Reed Union School District
Cash Reconciliation
As of 12/31/2023

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	3,394,869.59		12/31/2023				3,394,869.59		12/31/2023
12/04/23	601JC SYSTEM GENERATED DUE TO LINE	295.82	-		12/4/23	*TF-240042	* A-24137: Stale Dated Cks	295.82		
12/05/23	MCOEVN	-	724,351.37		12/5/23	*TF-240043	* A-24135: PY ELO Grant	18,414.00		
12/05/23	601JC SYSTEM GENERATED DUE TO LINE	18,414.00	-		12/6/23	AP-120623	ACCOUNTS PAYABLE 12/06/2023		724,351.37	
12/06/23	320ASI SYSTEM GENERATED DUE TO LINE	10,588.98	-		12/6/23	TV-240015	A-24138 HOPTR/FY24			
12/08/23	601DL SYSTEM GENERATED DUE TO LINE	-	-		12/8/23	PX-120823	BX-MID 12/08/2023	10,588.98		
12/10/23	601JC SYSTEM GENERATED DUE TO LINE	37,018.00	-		12/8/23	PY-120823	PY-MID 12/08/23		8,352.04	
12/11/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,600.00		12/10/23	*TF-240044	* A-24141: PY SpEd IDEA Gmt	37,018.00		78,279.17
12/12/23	MCOEVN	-	79,005.16		12/11/23	*DC-240035	* S. CABARRUS	2,046.79		
12/12/23	601JC SYSTEM GENERATED DUE TO LINE	-	19,181.50		12/11/23	*TF-240045	* E24-25: CalPERS Penalties		1,600.00	
12/14/23	320ASI SYSTEM GENERATED DUE TO LINE	12,502,725.29	-		12/12/23	*TF-240046	* E24-29: Mental Hlth Compass		19,181.50	
12/19/23	MCOEVN	-	59,357.60		12/13/23	AP-121323	ACCOUNTS PAYABLE 12/13/2023		79,005.16	
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	2,046.79	-		12/14/23	TV-240016	A-24143 Secured Taxes/FY24	11,115,201.85		
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	10,646.43	-		12/14/23	TV-240017	A-24144 Parcel Taxes/FY24	1,393,257.94		
12/21/23	MCOEVN	-	27,673.25		12/14/23	TV-240018	E 24-28 Parcel Tax Fees/FY2		5,734.50	12,502,725.29
12/22/23	601ND SYSTEM GENERATED DUE TO LINE	-	225,366.06	253,039.31	12/20/23	AP-122023	ACCOUNTS PAYABLE 12/20/2023		59,357.60	
12/22/23	601DL SYSTEM GENERATED DUE TO LINE	-	1,580,175.15		12/20/23	*DC-240037	* D.M. STUDENT COUNCIL	10,646.43		
12/26/23	601JC SYSTEM GENERATED DUE TO LINE	58,249.00	-		12/22/23	AP-122223	ACCOUNTS PAYABLE 12/22/2023		253,039.31	
12/26/23	601JC SYSTEM GENERATED DUE TO LINE	83,095.92	-		12/22/23	PX-122223	BX-EOM 12/22/2023		326,225.14	
12/28/23	601JC SYSTEM GENERATED DUE TO LINE		-		12/22/23	PY-122223	PY-EOM 12/22/23		1,253,950.01	
12/31/23	320smr SYSTEM GENERATED DUE TO LINE	80,451.66	-		12/26/23	*TF-240047	* A-24150: 2Q EPA	58,249.00		
					12/28/23	*TF-240048	* Cy Rest Lottery	83,095.92		
					12/31/23	*TF-240049	* A-24196: 2Q Interest	80,451.66		
Outstanding Items:					QCC					
					NOTES:					

Reed Union School District
Cash Reconciliation
As of 1/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	13,403,412.22		01/31/24		BEG. BALANCE	13,403,412.22		01/31/24
01/02/24	320ASI SYSTEM GENERATED DUE TO LINE	1,954.21	-		1/2/24	TV-240024	1,954.21		
01/03/24	320ASI SYSTEM GENERATED DUE TO LINE	24,707.62	-		1/3/24	TV-240025	24,707.62		
01/04/24	320ASI SYSTEM GENERATED DUE TO LINE	62,433.53	-		1/4/24	*TF-240050	100.00		
	VOID	100.00	-		1/4/24	*TF-240051	967.02		
01/04/24	601C SYSTEM GENERATED DUE TO LINE	967.02	-		1/4/24	TV-240027	62,433.53		
01/09/24	MCOEYN	-	41,935.94		1/10/24	AP-011024		41,935.94	
01/10/24	601AK SYSTEM GENERATED DUE TO LINE	-	49,547.64		1/10/24	PX-011024		6,969.21	
01/10/24	601C SYSTEM GENERATED DUE TO LINE	-	-		1/10/24	PV-011024		42,578.43	
01/11/24	MCOEYN	30,391.00	-		1/10/24	*TF-240052	30,391.00		
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	86,073.75		1/12/24	AP-011224		86,073.75	
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	10,800.00		1/16/24	*TF-240053		10,800.00	
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	702.00		1/16/24	*TF-240054		702.00	
01/18/24	MCOEYN	-	157,738.67		1/16/24	*TF-240055		6,718.00	
01/18/24	601C SYSTEM GENERATED DUE TO LINE	1,000,000.00	-		1/17/24	*DC-240038	1,000,000.00		
01/18/24	601C SYSTEM GENERATED DUE TO LINE	2,439.29	-		1/18/24	*DC-240039	2,439.29		
01/22/24	MCOEYN	-	50,161.06		1/19/24	AP-011924		157,738.67	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	1,471.41		1/22/24	*TF-240056		1,471.41	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	1,487.00		1/22/24	*TF-240057		1,487.00	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	3,300.00		1/22/24	*TF-240058		3,300.00	
01/23/24	MCOEYN	-	33,742.56		1/23/24	AP-012324		50,161.06	
01/24/24	320ASI SYSTEM GENERATED DUE TO LINE	48,002.31	-		1/24/24	AP-012424		33,742.56	
01/26/24	601C SYSTEM GENERATED DUE TO LINE	50,650.00	-		1/24/24	TV-240030	48,002.31		
01/29/24	601C SYSTEM GENERATED DUE TO LINE	2,249.76	-		1/26/24	*TF-240059	50,650.00		
01/29/24	601C SYSTEM GENERATED DUE TO LINE	19,407.00	-		1/29/24	*DC-240042	1,182.90		
01/30/24	MCOEYN	-	92,759.92		1/29/24	*DC-240043	1,066.86		
01/31/24	601IND SYSTEM GENERATED DUE TO LINE	-	224,779.94		1/29/24	TV-240032	19,407.00		
01/31/24	601C SYSTEM GENERATED DUE TO LINE	-	678.68		1/31/24	AP-013124		317,539.86	
01/31/24	601DL SYSTEM GENERATED DUE TO LINE	-	2.67		1/31/24	PX-013124		325,126.44	
01/31/24	601C SYSTEM GENERATED DUE TO LINE	-	23,403.00		1/31/24	PV-013124		1,239,065.69	
01/31/24	601AK SYSTEM GENERATED DUE TO LINE	-	1,564,192.13		1/31/24	*TF-240060		678.68	
					1/31/24	*TF-240061		2.67	
					1/31/24	*TF-240062		23,403.00	
Outstanding Items:									
		14,646,713.96	2,349,494.37				14,646,713.96	2,349,494.37	
			12,297,219.59					12,297,219.59	
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
Final Reconciliation	14,646,713.96	2,349,494.37			14,646,713.96	2,349,494.37			
	12,297,219.59				12,297,219.59				

Reed Union School District
Fund 13 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	0.00		01/31/24		BEG. BALANCE	0.00		01/31/24
7/31/23	601JC SYSTEM GENERATED DUE TO LINE	35,919.24	-		7/31/23	TF-240004	35,919.24		
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	213.03	-		9/30/23	TF-240026	213.03		
10/1/23	MCO101	-	33,713.25		10/18/23	AP-101823		33,713.25	
10/19/23	601JC SYSTEM GENERATED DUE TO LINE	6,034.00	-		10/19/23	DC-240020	6,034.00		
11/14/23	MCOEYN	-	30,517.50		11/14/23	*DC-240024	110,697.02		
11/16/23	601JC SYSTEM GENERATED DUE TO LINE	110,697.02	-		11/15/23	AP-111523		30,517.50	
11/21/23	MCOEYN	-	68,585.24		11/22/23	AP-112223		68,585.24	
12/12/23	MCOEYN	-	31,946.19		12/11/23	*DC-240032	15,145.28		
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	110,200.02	-		12/13/23	AP-121323		31,946.19	
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	323.94	-		12/19/23	*DC-240036	95,054.74		110,200.02
1/18/24	MCOEYN	-	56,181.23		12/31/23	*TF-240049	323.94		
1/30/24	MCOEYN	-	23,842.50		1/19/24	AP-011924		56,181.23	
1/30/24	601JC SYSTEM GENERATED DUE TO LINE	65,432.46	-		1/30/24	*DC-240044	65,432.46		
					1/31/24	AP-013124		23,842.50	

Outstanding Items:	328,819.71	244,785.91	84,033.80	-
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NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	328,819.71	244,785.91	(84,033.80)	-
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Reed Union School District
Fund 14 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
9/30/23	BEG. BALANCE	34,028.78		01/31/24	9/30/23	*TF-240026*	34,028.78		01/31/24
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	299.47	-		12/31/23	A-24105: 1Q Interest	299.47		
	320sm SYSTEM GENERATED DUE TO LINE	377.91				* A-24196: 2Q Interest	377.91		

34,706.16		34,706.16	-		34,706.16	-	
Outstanding Items:			34,706.16			34,706.16	-
MUNIS					QCC		
NOTES:	DEBITS	CREDITS		NOTES:	DEBITS	CREDITS	

Final Reconciliation	34,706.16	-		34,706.16	-		-
	(34,706.16)				(34,706.16)		

As of 01/31/2024

MUNIS				QCC				
EFF DATE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE	670,201.72		01/31/24			670,201.72		
7/6/23	MOE VN	-	595,664.48	7/7/23	AP-070723		595,664.48	
7/11/23	MOE VN	-	1,214.00	7/12/23	AP-071223	ACCOUNTS PAYABLE 07/12/2023	1,214.00	
7/20/23	MOE VN	-	30.00	7/21/23	AP-072123	ACCOUNTS PAYABLE 07/21/2023	30.00	
7/26/23	601C SYSTEM GENERATED DUE TO LINE	2,401.42		7/25/23	*DC-240003*	M. SCHIPPER	2,401.42	
7/26/23	601C SYSTEM GENERATED DUE TO LINE	2,377.62		7/25/23	AR-230004	J. BABIKIAN	2,377.62	
8/3/23	MOE VN	-	1,214.00	8/3/23	*DC-240006*	E. LYNCH	7,093.40	
8/14/23	601C SYSTEM GENERATED DUE TO LINE	7,093.40		8/4/23	AP-080423	ACCOUNTS PAYABLE 08/04/2023	1,214.00	
8/17/23	MOE VN	-	28,418.60	8/18/23	AP-081823	ACCOUNTS PAYABLE 08/18/2023	28,418.60	
9/5/23	MOE VN	-	1,214.00	9/6/23	AP-090623	ACCOUNTS PAYABLE 09/06/2023	1,214.00	
9/15/23	601C SYSTEM GENERATED DUE TO LINE	16,876.58		9/14/23	*DC-240011*	G. KIRWIN	16,876.58	
9/28/23	MOE VN	-	1,214.00	9/29/23	AP-092923	ACCOUNTS PAYABLE 09/29/2023	1,214.00	
9/30/23	320cm SYSTEM GENERATED DUE TO LINE	887.60		9/30/23	*TF-240026*	A-24105: 1Q Interest	887.60	
10/3/23	601C SYSTEM GENERATED DUE TO LINE	3,965.08		10/3/23	*DC-240016*	K. DONOGHUE	3,965.08	
11/7/23	MOE VN	-	1,214.00	11/8/23	AP-110823	ACCOUNTS PAYABLE 11/08/2023	1,214.00	
11/28/23	601C SYSTEM GENERATED DUE TO LINE	1,899.24		11/8/23	*DC-240023	* WOOD BUILDER	1,899.24	
12/5/23	MOE VN	-	8,199.10	12/6/23	AP-120623	* K. KOZA	8,199.10	
12/20/23	601C SYSTEM GENERATED DUE TO LINE	2,196.74		12/11/23	*DC-240033	ACCOUNTS PAYABLE 12/06/2023	1,214.00	
12/31/23	320cm SYSTEM GENERATED DUE TO LINE	859.76		12/31/23	*TF-240049	* T. MOSOFF	2,196.74	
1/9/24	MOE VN	-	1,214.00	1/10/24	AP-011024	* A-24196: 2Q Interest	859.76	
2/29/24	601C SYSTEM GENERATED DUE TO LINE	7,065.37		1/26/24	*DC-240040	ACCOUNTS PAYABLE 01/10/2024	1,214.00	
					* USA HIELSCHER		7,065.37	

Outstanding Items:		MUNIS		QCC	
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
	724,023.63	632,611.08		724,023.63	632,611.08
		91,412.55			91,412.55
					-
Final Reconciliation					
	724,023.63	632,611.08		724,023.63	632,611.08
		(91,412.55)			(91,412.55)
					-

Reed Union School District
Fund 41 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	660,496.24		01/31/24			660,496.24		01/31/24
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	5,812.62	-		9/30/23	*TF-240026*	5,812.62		
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	7,335.23	-		12/31/23	*TF-240049	7,335.23		
						* A-24105: 1Q Interest			
						* A-24196: 2Q Interest			

673,644.09	-	673,644.09	-
Outstanding Items:			
MUNIS			
NOTES:	DEBITS	CREDITS	NOTES:
QCC			
	DEBITS	CREDITS	

Final Reconciliation	673,644.09	-	673,644.09	-
	(673,644.09)		(673,644.09)	-

Reed Union School District
Fund 42 - Cash Reconciliation
As of 01/31/2024

MUNIS					GCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	2,101,711.51		01/31/24		BEG. BALANCE	2,130,888.56		01/31/24
7/6/23	MCOEYN	-	126.69		7/7/23	AP-070723		126.69	
7/11/23	MCOEYN	-	20,771.00		7/12/23	AP-071223		20,771.00	
7/13/23	MCOEYN	-	2,614.70		7/14/23	AP-071423		2,614.70	
7/20/23	MCOEYN	-	382.39		7/21/23	AP-072123		382.39	
7/25/23	MCOEYN	-	280.00		7/25/23	*DC-240002*			
						EDUCARE CHILD CARE	38,393.85		
7/26/23	601C SYSTEM GENERATED DUE TO LINE	38,393.85	-		7/26/23	AP-072623		280.00	
7/27/23	MCOEYN	-	89.52		7/28/23	ACCOUNTS PAYABLE 07/28/2023		89.52	
8/3/23	MCOEYN	-	95.63		8/3/23	*DC-240008*			
8/8/23	MCOEYN	-	5,047.63		8/4/23	AP-080423		95.63	
8/17/23	MCOEYN	-	210.88		8/9/23	AP-080923		5,047.63	
8/22/23	MCOEYN	-	280.00		8/18/23	ACCOUNTS PAYABLE 08/18/2023		210.88	
8/24/23	601C SYSTEM GENERATED DUE TO LINE	69,147.48	-		8/23/23	ACCOUNTS PAYABLE 08/23/2023		280.00	
8/29/23	MCOEYN	-	15.11		8/30/23	ACCOUNTS PAYABLE 08/30/2023		15.11	
9/5/23	MCOEYN	-	15,250.56		9/6/23	AP-090623		15,250.56	
9/7/23	MCOEYN	-	23,750.00		9/8/23	AP-090823		23,750.00	
9/12/23	MCOEYN	-	4,642.19		9/13/23	ACCOUNTS PAYABLE 09/13/2023		4,642.19	
9/14/23	MCOEYN	-	2,953.35		9/14/23	*DC-240012*			
						EDUCARE OMEGA #1	46,852.74		
9/15/23	601C SYSTEM GENERATED DUE TO LINE	46,852.74	-		9/15/23	ACCOUNTS PAYABLE 09/15/2023		2,953.35	
9/26/23	MCOEYN	-	210.88		9/27/23	AP-092723		210.88	
9/28/23	MCOEYN	-	142.33		9/29/23	AP-092923		142.33	
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	18,742.01	-		9/30/23	*TF-240026*			
10/3/23	601C SYSTEM GENERATED DUE TO LINE	48,932.37	-		10/2/23	*DC-240014*			
10/5/23	MCOEYN	-	253.17		10/6/23	GOLDEN POPEY		18,742.01	
10/10/23	MCOEYN	-	3,121.36		10/11/23	ACCOUNTS PAYABLE 09/29/2023		48,932.37	
10/11/23	VOID	234.77	-		10/11/23	ACCOUNTS PAYABLE 10/11/2023		3,121.36	
10/19/23	601C SYSTEM GENERATED DUE TO LINE	46,608.03	-		10/11/23	*TF-240063*			
10/24/23	MCOEYN	-	210.88		10/17/23	A-24169: State Dated Cks		234.77	
10/31/23	MCOEYN	-	323.76		10/25/23	*DC-240018*		46,608.03	
11/7/23	MCOEYN	-	3,057.80		11/1/23	C. RIVERA		210.88	
11/14/23	MCOEYN	-	10,358.62		11/8/23	ACCOUNTS PAYABLE 10/25/2023		323.76	
11/16/23	601C SYSTEM GENERATED DUE TO LINE	79,871.08	-		11/8/23	ACCOUNTS PAYABLE 11/01/2023		3,057.80	
11/21/23	MCOEYN	-	1,778.88		11/14/23	*DC-240025*			
11/28/23	601C SYSTEM GENERATED DUE TO LINE	26,203.34	-		11/15/23	C. RIVERA		79,871.08	
12/5/23	MCOEYN	-	299.41		11/21/23	ACCOUNTS PAYABLE 11/15/2023		10,358.62	
12/19/23	MCOEYN	-	4,050.43		11/21/23	ACCOUNTS PAYABLE 11/22/2023		1,778.88	
12/20/23	601C SYSTEM GENERATED DUE TO LINE	71,442.80	-		11/28/23	EDUCARE CHILD CARE		26,203.34	
12/21/23	MCOEYN	-	5,427.74		11/29/23	ACCOUNTS PAYABLE 11/29/2023		299.41	
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	25,643.28	-		12/6/23	ACCOUNTS PAYABLE 12/06/2023		1,383.62	
1/9/24	MCOEYN	-	235.97		12/11/23	*DC-240034*			
1/11/24	MCOEYN	-	126.69		12/12/23	ACCOUNTS PAYABLE 12/20/2023		71,442.80	
1/18/24	MCOEYN	-	9,362.05		12/21/23	ACCOUNTS PAYABLE 12/21/2023		4,050.43	
1/29/24	601C SYSTEM GENERATED DUE TO LINE	49,108.43	-		12/31/23	*TF-240049*		5,427.74	
1/30/24	MCOEYN	-	386.60		1/10/24	A-24196: 20.interest		25,643.28	
					1/12/24	ACCOUNTS PAYABLE 01/10/2024		235.97	
					1/19/24	ACCOUNTS PAYABLE 01/12/2024		126.69	
					1/26/24	ACCOUNTS PAYABLE 01/19/2024		9,362.05	
					1/31/24	UTILITIES		49,108.43	
						ACCOUNTS PAYABLE 01/31/2024		386.60	
Outstanding Items:		2,652,951.69	117,239.84				2,652,068.74	117,239.84	
			2,505,711.85					2,534,828.90	
									29,117.05
MUNIS					GCC				
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS	
					04/20/23	NSF 017881			
						Apr. 18, 2023 Deposit - \$51,419.11			
Final Reconciliation	2,622,951.69	117,239.84					2,652,068.74	146,356.89	
	2,505,711.85							2,505,711.85	

LCFF CALCULATOR

65425	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/15/24	Projection Date

LEA: Reed Union Elementary

Projection Title: 2024-25 Budget Adoption

Created by: MCOE

Email: AB1200@marlinschools.org

Phone: 415 499 5835

Reed Union Elementary (65425)

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant % Concentration Grant (>55% population) Statutory COLA & Augmentation/ Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i> Statutory COLA Augmentation/(COLA Suspension) Base Grant Proration Factor (deficit) Add-on, ERT & MSA Proration Factor Transitional Kindergarten Add-on <i>(2022-23 forward)</i> EPA Entitlement as % of statewide adjusted Revenue Limit (p-2) EPA Entitlement as % of statewide adjusted Revenue Limit (Annual) Local EPA Accrual	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.30%	
	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%	3.30%	3.30%	
	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265	\$ 3,373		
	73.31789035%	12.74780911%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%		
	75.37156903%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%	48.75954508%		
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Reed Union Elementary (65425)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
(a) GENERAL QUESTIONS								
Is your district required to transfer in-lieu taxes to a charter school?		YES						
Does your district have a necessary small school?		NO						
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION								
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES								
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 18,444,306	\$ 19,687,878	\$ 20,723,539	\$ 21,786,351	\$ 22,745,579	\$ 23,636,595	\$ 24,563,252
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 18,444,306	\$ 19,687,878	\$ 20,723,539	\$ 21,786,351	\$ 22,745,579	\$ 23,636,595	\$ 24,563,252
(d) OTHER LCFF ADJUSTMENTS								
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.								
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -				
(e) UNDUPLICATED PUPIL PERCENTAGE								
A-1.2 / A-3.2	District Enrollment (second prior year)	1,305	1,205					
A-1.1 / A-3.1	District Enrollment (first prior year)	1,205	1,022					
A-1 / A-3	District Enrollment	1,022	1,011	1,042	1,027	1,004	999	982
A-2.2 / A-4.2	COE Enrollment (second prior year)	4	4					
A-2.1 / A-4.1	COE Enrollment (first prior year)	4	5					
A-2 / A-4	COE Enrollment	5	3	3	3	3	3	3
	Total Enrollment	1,027	1,014	1,045	1,030	1,007	1,002	985
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	81	82					
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	82	70					
B-1 / B-3	District Unduplicated Pupil Count	70	71	76	74	73	72	71
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	1	1					
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	1	1					
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1	1	1	1
	Total Unduplicated Pupil Count	71	72	77	75	74	73	72
	3-yr-rolling percentage							
	6.91%	7.10%	7.37%	7.28%	7.35%	7.29%	7.31%	
C-1	Single Year Unduplicated Pupil Percentage	6.66%	6.95%	7.13%	7.25%	7.33%	7.31%	7.31%
	Unduplicated Pupil Percentage (%)							

Reed Union Elementary (65425)

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

2027-28

(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

G-10 TK (Commencing in 2022-23)

-	25.85	49.31	58.20	58.20	58.20	54.32
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ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)

Grades TK-3	368.65	395.45	438.51	448.63	449.11	454.45	455.90
Grades 4-6	338.73	315.57	317.43	319.13	306.52	298.76	290.03
8-1, D-5	267.67	239.16	239.39	227.95	218.25	215.34	206.61
Grades 9-12	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA	975.05	950.18	995.33	995.71	973.88	968.55	952.54

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	1.88	0.81	0.02	0.02	0.02	0.02	0.02
Grades 9-12	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)	1.88	0.81	0.02	0.02	0.02	0.02	0.02

District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary TK & Open Enrollment)
(For calculating EPA only; this ADA is not included in the LCFF funding calculation).

DISTRICT TOTAL

County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

Grades TK-3	0.94	0.49	-	-	-	-	-
Grades 4-6	1.17	0.76	0.80	0.80	0.80	0.80	0.80
Grades 7-8	2.24	2.00	1.62	1.62	1.62	1.62	1.62
Grades 9-12	-	-	-	-	-	-	-
COUNTY TOTAL	4.35	3.25	2.42	2.42	2.42	2.42	2.42
RATIO: District ADA-to-Enrollment	95.59%	94.06%	95.52%	96.96%	97.00%	96.95%	97.00%
RATIO: County ADA-to-Enrollment	87.00%	108.33%	80.67%	80.67%	80.67%	80.67%	80.67%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.

Prior Year:

Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
A-19	-	-	-	-	-	-	-
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-

Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year

Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year

LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION

Calculation Factors	COLA & Augmentation		Base Grant Provision		Unduplicated Pupil Percentage		2021-22		2022-23	
	Augmentation		Provision		Pupil Percentage		2021-22		2022-23	
	Prior Yr	5.07%	0.00%	6.66%	6.66%	6.66%	2021-22	2022-23	2021-22	2022-23
Grades TK-3	ADA	449,711	8,093	842	119	109	4,071,681	4,225	9,166	933
Grades 4-6		443,39	8,215		109	109	3,690,966	408,48	9,304	129
Grades 7-8		366,74	8,458		113	113	3,143,204	333,78	9,580	133
Grades 9-12		-	9,802	255	134	-	-	11,102	289	158
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,383,839	\$ 378,656	\$ 143,356	\$ -	\$ 10,905,851	\$ 1,664,81	\$ 10,871,203	\$ 402,690	\$ 156,707
NSS Allowance		-	-	-	-	-	-	-	-	-
TOTAL BASE		1,259,84	\$ 10,383,839	\$ 378,656	\$ 143,356	\$ -	\$ 10,905,851	\$ 1,664,81	\$ 10,871,203	\$ 156,707
ADD ONS:										
Targeted Instructional Improvement Block Grant										
Home-to-School Transportation (COLA added commencing 2023-24)										
Small School District Bus Replacement Program (COLA added commencing 2023-24)										
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ -	-	-	-	25.85	TK Add-on rate	\$ 2,813.00
ECONOMIC RECOVERY TARGET PAYMENT										
LCFF Entitlement before Adjustments										
Miscellaneous Adjustments										
ADJUSTED LCFF ENTITLEMENT										
Local Revenue (including RDA)										
Gross State Aid										
Education Protection Account Entitlement										
Net State Aid										

MINIMUM STATE AID CALCULATION

	12-13 Rate	2021-22 ADA	N/A	12-13 Rate	2022-23 ADA	
2012-13 RI/Charter Gen BG adjusted for ADA						
2012-13 NSS Allowance (deflected)	\$ 5,351.86	1,259.84	\$ 6,742,487	\$ 5,351.86	1,164.81	\$ -
Minimum State Aid Adjustments						
Less Current Year Property Taxes/In Lieu						
Less Education Protection Account Entitlement						
Subtotal State Aid for Historical RI/Charter General BG						
Categorical Minimum State Aid						
Charter School Categorical Block Grant adjusted for ADA						
Minimum State Aid Guarantee Before Provision Factor						
Provision Factor						
Minimum State Aid Guarantee						
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						
Minimum State Aid plus Property Taxes including RDA Offset						
Minimum State Aid Prior to Offset						
Total Minimum State Aid with Offset						
State Aid Before Additional State Aid						
ADDITIONAL STATE AID						
LCFF State Aid, adjusted for Minimum State Aid Guarantee						
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental Change Over Prior Year						
LCFF Entitlement Per ADA (excluding Categorical MSA)						
Per-ADA Change Over Prior Year						
Basic Aid Status (school districts only)						
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid						

Reed Union Elementary (65425) - 2024-25 Budget Adoption		PY2
LOCAL CONTROL FUNDING FORMULA		2022-23
LCFF ENTITLEMENT CALCULATION		
Calculation Factors		Total
Grades TK-3	\$ 4,335,216	
Grades 4-6	3,853,325	
Grades 7-8	3,242,059	
Grades 9-12	-	
Subtract Necessary Small School ADA and Funding	-	
Total Base, Supplemental, and Concentration Grant	\$ 11,430,600	
NSS Allowance	-	
TOTAL BASE	\$ 11,430,600	
ADD-ONS:		
Targeted Instructional Improvement Block Grant	\$ -	
Home-to-School Transportation <i>(COA added commencing 2023-24)</i>	24,305	
Small School District Bus Replacement Program <i>(COA added commencing 2023-24)</i>	-	
Transitional Kindergarten <i>(Commencing 2022-23)</i>	72,716	
ECONOMIC RECOVERY TARGET PAYMENT	103,140	
LCFF Entitlement Before Adjustments	\$ 11,630,761	
Miscellaneous Adjustments	(19,687,878)	
ADJUSTED LCFF ENTITLEMENT	\$ -	
Local Revenue (including RDA)	(232,962)	
Gross State Aid	\$ -	
Education Protection Account Entitlement	-	
Net State Aid	\$ -	
MINIMUM STATE AID CALCULATION		N/A
2012-13 RJ/Charter Gen BG adjusted for ADA		\$ 6,233,900
2012-13 NSS Allowance (deficient)		-
Minimum State Aid Adjustments		-
Less Current Year Property Taxes/In-Lieu		(19,687,878)
Less Education Protection Account Entitlement		(232,962)
Subtotal State Aid for Historical RJ/Charter General BG		\$ -
Categorical Minimum State Aid		-
Charter School Categorical Block Grant adjusted for ADA		-
Minimum State Aid Guarantee Before Proration Factor		\$ -
Proration Factor		0.00%
Minimum State Aid Guarantee		\$ -
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
LCFF Entitlement		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
State Aid Before Additional State Aid		\$ -
ADDITIONAL STATE AID		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee		\$ -
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental Change Over Prior Year		\$ 11,630,761
LCFF Entitlement Per ADA (excluding Categorical MSA)		9,985
Per-ADA Change Over Prior Year		-
Basic Aid Status (school districts only)		<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid		2022-23
		\$ -

Reed Union Elementary (65425) - 2024-25 Budget Adoption		PY2
LOCAL CONTROL FUNDING FORMULA		2022-23
Education Protection Account		232,962
Property/ Taxes Net of In-Lieu Transfers		19,687,878
Charter In-Lieu Taxes		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		\$ 19,920,840

LOCAL CONTROL FUNDING FORMULA				v.25.1	PY1	v.25.1
LCFF ENTITLEMENT CALCULATION				2023-24		5/15/24
Calculation Factors Grades TK-3 Grades 4-6 Grades 7-8 Grades 9-12 Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant NSS Allowance	COLA & Augmentation		Base Grant Provision	Unduplicated Pupil Percentage		COLA & Augmentation
	3-yr Average		8.22%	0.00%	7.13%	1.07%
	ADA		Base	Grade Span	Supplemental	Base
	404.29	\$	9,919	1,032	\$	10,025
	366.31		10,069		156	\$
	291.46		10,367		144	\$
			12,015	312	148	\$
				176	3,064,654	
					-	
					-	
TOTAL BASE				\$ 10,720,094	\$ 417,227	\$ 158,818
ADD ONS:						
Targeted Instructional Improvement Block Grant						
Home-to-School Transportation (COLA added commencing 2023-24)						
Small School District Bus Replacement Program (COLA added commencing 2023-24)						
Transitional Kindergarten (Commencing 2022-23)						
ECONOMIC RECOVERY TARGET PAYMENT						
LCFF Entitlement Before Adjustments						
Miscellaneous Adjustments						
ADJUSTED LCFF ENTITLEMENT						
Local Revenue (including RDA)						
Gross State Aid						
Education Protection Account Entitlement						
Net State Aid						
MINIMUM STATE AID CALCULATION						
2012-13 RI/Charter Gen BG adjusted for ADA				12-13 Rate	2023-24 ADA	
2012-13 NSS Allowance (deficted)				\$ 5,351.86	1,062.06	
Minimum State Aid Adjustments						
Less Current Year Property Taxes/In-Lieu						
Less Education Protection Account Entitlement						
Subtotal State Aid for Historical RI/Charter General BG						
Categorical Minimum State Aid						
Charter School Categorical Block Grant adjusted for ADA						
Minimum State Aid Guarantee Before Provision Factor						
Provision Factor						
Minimum State Aid Guarantee						
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						
Minimum State Aid plus Property Taxes including RDA Offset						
Minimum State Aid Prior to Offset						
Total Minimum State Aid with Offset						
State Aid Before Additional State Aid						
ADDITIONAL STATE AID						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental Change Over Prior Year				-0.47%	(55,079)	
LCFF Entitlement Per ADA (excluding Categorical MSA)						
Per-ADA Change Over Prior Year				9.15%	914	
Basic Aid Status (school districts only)						
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid						

Reed Union Elementary (65425) - 2024-25 Budget Adoption		v.25.1		v.25.1		5/15/24	
LOCAL CONTROL FUNDING FORMULA				2023-24			
Education Protection Account				212,412			
Property Taxes Net of In-Lieu Transfers		5.26%		1,035,661		5.13%	
Charter In-Lieu Taxes		0.00%		-		0.00%	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		5.20%		\$ 20,935,951		5.08%	

Reed Union Elementary (65425) - 2024-25 Budget Adoption		CY
LOCAL CONTROL FUNDING FORMULA		2024-25
LCFF ENTITLEMENT CALCULATION		
Calculation Factors		Total
Grades TK-3	\$ 5,037,436	
Grades 4-6	3,303,139	
Grades 7-8	2,440,526	
Grades 9-12	-	
Subtract Necessary Small School ADA and Funding	-	
Total Base, Supplemental, and Concentration Grant	\$ 10,781,101	
NSS Allowance	-	
TOTAL BASE	\$ 10,781,101	
ADD-ONS:		
Targeted Instructional Improvement Block Grant	\$ -	
Home-to-School Transportation <i>(COA added commencing 2023-24)</i>	26,584	
Small School District Bus Replacement Program <i>(COA added commencing 2023-24)</i>	-	
Transitional Kindergarten <i>(Commencing 2022-23)</i>	179,081	
ECONOMIC RECOVERY TARGET PAYMENT	103,140	
LCFF Entitlement Before Adjustments	\$ 11,089,906	
Miscellaneous Adjustments	\$ 11,089,906	
ADJUSTED LCFF ENTITLEMENT	\$ (21,786,351)	
Local Revenue (including RDA)	\$ -	
Gross State Aid	\$ (199,630)	
Education Protection Account Entitlement	\$ -	
Net State Aid	\$ -	
MINIMUM STATE AID CALCULATION		N/A
2012-13 RI/Charter Gen BG adjusted for ADA	\$ 5,341,959	
2012-13 NSS Allowance (deficient)	-	
Minimum State Aid Adjustments	(21,786,351)	
Less Current Year Property Taxes/In-Lieu	(199,630)	
Less Education Protection Account Entitlement	-	
Subtotal State Aid for Historical RI/Charter General BG	\$ -	
Categorical Minimum State Aid	-	
Charter School Categorical Block Grant adjusted for ADA	\$ -	
Minimum State Aid Guarantee Before Proration Factor	\$ 0.00%	
Proration Factor	\$ -	
Minimum State Aid Guarantee	\$ -	
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
LCFF Entitlement	-	
Minimum State Aid plus Property Taxes including RDA	-	
Offset	-	
Minimum State Aid Prior to Offset	-	
Total Minimum State Aid with Offset	-	
State Aid Before Additional State Aid	\$ -	
ADDITIONAL STATE AID	\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee	\$ -	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental Change Over Prior Year		\$ 11,089,906
LCFF Entitlement Per ADA (excluding Categorical MSA)	11,110	
Per-ADA Change Over Prior Year	-	
Basic Aid Status (school districts only)	Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	\$ 2024-25	
	\$ -	

Reed Union Elementary (65425) - 2024-25 Budget Adoption		CY
LOCAL CONTROL FUNDING FORMULA		2024-25
Education Protection Account		199,630
Property/ Taxes Net of In-Lieu Transfers		21,786,351
Charter In-Lieu Taxes		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		\$ 21,985,981

LOCAL CONTROL FUNDING FORMULA										v.25.1		v.25.1								
LCFF ENTITLEMENT CALCULATION										2025-26		Cv1								
										COLA & Augmentation		Base Grant Provision		Unduplicated Pupil Percentage						
Calculation Factors										2.93%		0.00%		7.33%		7.33%				
Prior Yr										ADA		Base		Grade Span		Supplemental		Concentration		
Grades TK-3										448.63	\$	10,319	\$	1,073	\$	167	\$	5,185,717		
Grades 4-6										319.93		10,475		154		3,400,397		-		
Grades 7-8										229.59		10,785		158		2,512,428		-		
Grades 9-12										-		12,500		325		188		-		
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant										\$	10,456,808	\$	481,380	\$	160,354	\$	-	\$	11,098,542	
NSS Allowance										-		-		-		-		-		
TOTAL BASE										998.15	\$	10,456,808	\$	481,380	\$	160,354	\$	-	\$	11,098,542
ADD ONS:																				
Targeted Instructional Improvement Block Grant																				
Home-to-School Transportation (COLA added commencing 2023-24)																				
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				
Transitional Kindergarten (Commencing 2022-23)																				
ECONOMIC RECOVERY TARGET PAYMENT																				
LCFF Entitlement Before Adjustments																				
Miscellaneous Adjustments																				
ADJUSTED LCFF ENTITLEMENT																				
Local Revenue (including RDA)																				
Gross State Aid																				
Education Protection Account Entitlement																				
Net State Aid																				
MINIMUM STATE AID CALCULATION																				
2012-13 RI/Charter Gen BG adjusted for ADA										12-13 Rate		2025-26 ADA								
2012-13 NSS Allowance (deficted)										\$ 5,351.86		998.15		\$ 5,341,959						
Minimum State Aid Adjustments										\$ -				\$ -						
Less Current Year Property Taxes/In-Lieu														(22,745,579)						
Less Education Protection Account Entitlement														(199,630)						
Subtotal State Aid for Historical RI/Charter General BG														\$ -						
Categorical Minimum State Aid														\$ -						
Charter School Categorical Block Grant adjusted for ADA														\$ -						
Minimum State Aid Guarantee Before Proration Factor														\$ 0.00%						
Proration Factor														\$ -						
Minimum State Aid Guarantee																				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				
LCFF Entitlement																				
Minimum State Aid plus Property Taxes including RDA																				
Offset																				
Minimum State Aid Prior to Offset																				
Total Minimum State Aid with Offset																				
State Aid Before Additional State Aid														\$ -						
ADDITIONAL STATE AID														\$ -						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental																				
Change Over Prior Year														2.92%						
LCFF Entitlement Per ADA (excluding Categorical MSA)														323,458						
Per-ADA Change Over Prior Year														2.93%						
Basic Aid Status (school districts only)														325						
LCFF SOURCES INCLUDING EXCESS TAXES														Basic Aid						
State Aid														11,435						
														2025-26						
														Increase						
														0.00%						
														Increase						

Reed Union Elementary (65425) - 2024-25 Budget Adoption				v.25.1	
LOCAL CONTROL FUNDING FORMULA				CY1	
				v.25.1	
Education Protection Account					
Property Taxes Net of In-Lieu Transfers	4.40%	959,228	199,630	3.92%	891,016
Charter In-Lieu Taxes	0.00%	-	22,745,579	0.00%	-
Total LCF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	4.36%	959,228	\$ 22,945,209	3.88%	891,016

Reed Union Elementary (65425) - 2024-25 Budget Adoption		CY2
LOCAL CONTROL FUNDING FORMULA		2026-27
LCFF ENTITLEMENT CALCULATION		
Calculation Factors		Total
Grades TK-3	\$ 5,307,038	
Grades 4-6	3,452,851	
Grades 7-8	2,596,210	
Grades 9-12	-	
Subtract Necessary Small School ADA and Funding	-	
Total Base, Supplemental, and Concentration Grant	\$ 11,356,099	
NSS Allowance	-	
TOTAL BASE	\$ 11,356,099	
ADD-ONS:		
Targeted Instructional Improvement Block Grant	\$ -	
Home-to-School Transportation <i>(COA added commencing 2023-24)</i>	28,206	
Small School District Bus Replacement Program <i>(COA added commencing 2023-24)</i>	-	
Transitional Kindergarten <i>(Commencing 2022-23)</i>	190,023	
ECONOMIC RECOVERY TARGET PAYMENT	103,140	
LCFF Entitlement Before Adjustments	\$ 11,677,468	
Miscellaneous Adjustments	\$ 11,677,468	
ADJUSTED LCFF ENTITLEMENT	\$ 23,636,595	
Local Revenue (including RDA)	\$ -	
Gross State Aid	\$ (198,150)	
Education Protection Account Entitlement	-	
Net State Aid	\$ -	
MINIMUM STATE AID CALCULATION		N/A
2012-13 RI/Charter Gen BG adjusted for ADA	\$ 5,302,355	
2012-13 NSS Allowance (deficient)	-	
Minimum State Aid Adjustments	-	
Less Current Year Property Taxes/In-Lieu	(23,636,595)	
Less Education Protection Account Entitlement	(198,150)	
Subtotal State Aid for Historical RI/Charter General BG	\$ -	
Categorical Minimum State Aid	-	
Charter School Categorical Block Grant adjusted for ADA	-	
Minimum State Aid Guarantee Before Proration Factor	\$ 0.00%	
Proration Factor	\$ -	
Minimum State Aid Guarantee	\$ -	
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
LCFF Entitlement	-	
Minimum State Aid plus Property Taxes including RDA	-	
Offset	-	
Minimum State Aid Prior to Offset	-	
Total Minimum State Aid with Offset	-	
State Aid Before Additional State Aid	\$ -	
ADDITIONAL STATE AID	\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee	\$ -	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental		\$ 11,677,468
Change Over Prior Year		
LCFF Entitlement Per ADA (excluding Categorical MSA)		11,786
Per-ADA Change Over Prior Year		
Basic Aid Status (school districts only)		<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	2026-27	
	\$ -	

Reed Union Elementary (65425) - 2024-25 Budget Adoption		CY2
LOCAL CONTROL FUNDING FORMULA		2026-27
Education Protection Account		198,150
Property/ Taxes Net of In-Lieu Transfers		23636,595
Charter In-Lieu Taxes		-
Total LCF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		\$ 23,834,745

Reed Union Elementary (65425) - 2024-25 Budget Adoption										
			2021-22	2022-23	2023-24	5/15/24 2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions										
COLA & Augmentation			5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor			-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor			-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:										
Enrollment Count			1,027	1,014	1,045	1,030	1,007	1,002	985	985
Unduplicated Pupil Count (UPC)			71	72	77	75	74	73	72	72
Unduplicated Pupil Percentage (UPP)			6.66%	6.95%	7.13%	7.25%	7.33%	7.31%	7.31%	7.30%
Current Year LCFE Average Daily Attendance (ADA)			981.28	954.24	997.77	998.15	976.32	970.99	954.98	954.98
Funded LCFE ADA			1,259.84	1,164.81	1,062.06	998.15	998.15	990.75	981.82	967.43
LCFE ADA Funding Method			Prior Yr	3-PY Average	3-PY Average	Current Yr	Prior Yr	3-PY Average	3-PY Average	3-PY Average
Current Year Necessary Small School (NSS) ADA			-	-	-	-	-	-	-	-
Funded NSS ADA			-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)			-	-	-	-	-	-	-	-
LCFE Entitlement Summary										
Base Grant			\$10,383,839	\$10,871,203	\$10,720,094	\$10,159,088	\$10,456,808	\$10,699,831	\$10,949,709	\$11,141,601
Grade Span Adjustment			378,656	402,690	417,227	467,921	481,380	492,634	515,185	534,712
Adjusted Base Grant			\$10,762,495	\$11,273,893	\$11,137,321	\$10,627,009	\$10,938,188	\$11,162,465	\$11,464,894	\$11,676,318
Supplemental Grant			143,356	156,707	158,818	154,092	160,354	163,634	167,616	170,474
Concentration Grant			-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant			\$10,905,851	\$11,430,600	\$11,296,139	\$10,781,101	\$11,098,542	\$11,356,099	\$11,632,510	\$11,846,792
Allowance: Necessary Small School			-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant			-	-	-	-	-	-	-	-
Add-on: Home-to-School Transportation			24,305	24,305	26,303	26,584	27,363	28,206	29,137	30,096
Add-on: Small School District Bus Replacement Program			-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target			103,140	103,140	103,140	103,140	103,140	103,140	103,140	103,140
Add-on: Transitional Kindergarten			-	72,716	150,100	179,081	184,319	190,023	183,221	189,251
Total Allowance and Add-On Amounts			\$127,445	\$200,161	\$279,543	\$308,805	\$314,822	\$321,369	\$315,498	\$322,487
Total LCFE Entitlement Before Adjustments (excludes Additional State Aid)			\$11,033,296	\$11,630,761	\$11,575,682	\$11,089,906	\$11,413,364	\$11,677,468	\$11,948,008	\$12,169,279
Miscellaneous Adjustments			-	-	-	-	-	-	-	-
Total LCFE Entitlement (excludes Additional State Aid)			\$ 11,033,296	\$ 11,630,761	\$ 11,575,682	\$ 11,089,906	\$ 11,413,364	\$ 11,677,468	\$ 11,948,008	\$ 12,169,279
LCFE Entitlement Per ADA (excludes Categorical MSA)			\$ 8.758	\$ 9.985	\$ 10.899	\$ 11.110	\$ 11.435	\$ 11.786	\$ 12.169	\$ 12.579
Additional State Aid			-	-	-	-	-	-	-	-
Total LCFE Entitlement with Additional State Aid			11,033,296	11,630,761	11,575,682	11,089,906	11,413,364	11,677,468	11,948,008	12,169,279
LCFE Sources Summary										
Funding Source Summary										
Local Revenue (net of In-Lieu of Property Taxes)			\$ 18,444,306	\$ 19,687,878	\$ 20,723,539	\$ 21,786,351	\$ 22,745,579	\$ 23,636,595	\$ 24,563,252	\$ 25,526,975
Education Protection Account Entitlement (includes \$200/minimum per ADA)			\$ 251,968	\$ 232,962	\$ 212,412	\$ 199,630	\$ 199,630	\$ 198,150	\$ 196,364	\$ 193,486
Net State Aid (excludes Additional State Aid)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources			\$ 18,696,274	\$ 19,920,840	\$ 20,935,951	\$ 21,985,981	\$ 22,945,209	\$ 23,834,745	\$ 24,759,616	\$ 25,720,461
Funding Source by Resource-Object										
State Aid (Resource Code 0000, Object Code 8011)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA, Current Year (Resource 1400, Object Code 8012)			\$ 251,968	\$ 232,962	\$ 212,412	\$ 199,630	\$ 199,630	\$ 198,150	\$ 196,364	\$ 193,486
(p-2 plus Current Year Actual)										
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)			\$ -	\$ 106	\$ (36)	\$ -	\$ -	\$ -	\$ -	\$ -
(p-A, less Prior Year Actual)										
Property Taxes (Object 8021 to 8089)			\$ 18,444,306	\$ 19,687,878	\$ 20,723,539	\$ 21,786,351	\$ 22,745,579	\$ 23,636,595	\$ 24,563,252	\$ 25,526,975
In-Lieu of Property Taxes (Object Code 8096)			-	-	-	-	-	-	-	-
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Reed Union Elementary (65425) - 2024-25 Budget Adoption										
5/15/24										
2021-22										
2022-23										
2023-24										
2024-25										
2025-26										
2026-27										
2027-28										
2028-29										
Entitlement and Source Reconciliation										
Basic Aid/Excess Tax District Status	Basic Aid		Basic Aid		Basic Aid		Basic Aid		Basic Aid	
Total LCFF Entitlement	\$	11,033,296	\$	11,630,761	\$	11,575,682	\$	11,089,906	\$	11,413,364
Additional State Aid	\$	-	\$	-	\$	-	\$	-	\$	-
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	251,968	\$	232,962	\$	212,412	\$	199,630	\$	199,630
Excess Taxes before Minimum State Aid	\$	7,411,010	\$	8,057,117	\$	9,147,857	\$	10,696,445	\$	11,332,215
Total Funding Sources	\$	18,696,274	\$	19,920,840	\$	20,935,951	\$	21,985,981	\$	22,945,209

Reed Union Elementary (65425) - 2024-25 Budget Adoption																
5/15/24																
2021-22																
2022-23																
2023-24																
2024-25																
2025-26																
2026-27																
2027-28																
2028-29																
LCAP Percentage to Increase or Improve Services Calculation																
Base Grant (Excludes add-ons for Title & Transportation)	\$	10,865,635	\$	11,449,749	\$	11,390,561	\$	10,909,230	\$	11,225,647	\$	11,485,628	\$	11,751,255	\$	11,968,709
Supplemental and Concentration Grant funding in the LCAP year	\$	143,356	\$	156,707	\$	158,818	\$	154,092	\$	160,354	\$	163,634	\$	167,616	\$	170,474
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services		1.32%		1.37%		1.39%		1.41%		1.43%		1.42%		1.43%		1.42%

Reed Union Elementary (65425) - 2024-25 Budget Adoption

PERADA FUNDING LEVELS									
		2021-22	2022-23	2023-24	5/15/24 2024-25	2025-26	2026-27	2027-28	2028-29
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3		\$ 9,054.01	\$ 10,259.65	\$ 11,107.16	\$ 11,228.49	\$ 11,559.01	\$ 11,914.68	\$ 12,308.36	\$ 12,712.94
Grades 4-6		\$ 8,324.42	\$ 9,433.33	\$ 10,212.58	\$ 10,324.57	\$ 10,628.56	\$ 10,955.87	\$ 11,317.07	\$ 11,689.21
Grades 7-8		\$ 8,570.66	\$ 9,713.16	\$ 10,514.83	\$ 10,629.93	\$ 10,943.11	\$ 11,279.53	\$ 11,651.90	\$ 12,035.19
Grades 9-12		\$ 10,190.96	\$ 11,549.33	\$ 12,502.78	\$ 12,640.67	\$ 13,013.01	\$ 13,413.28	\$ 13,855.65	\$ 14,310.93
Base Grants									
Grades TK-3		\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350
Grades 4-6		\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521
Grades 7-8		\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862
Grades 9-12		\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748
Grade Span Adjustment									
Grades TK-3		\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180
Grades 9-12		\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357
Supplemental Grant		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3		\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506
Grades 4-6		\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304
Grades 7-8		\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372
Grades 9-12		\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821
Actual - 1.00 ADA, local UPP as follows:									
Grades TK-3		\$ 6.66%	\$ 6.95%	\$ 7.13%	\$ 7.25%	\$ 7.33%	\$ 7.31%	\$ 7.31%	\$ 7.30%
Grades 4-6		\$ 119	\$ 141	\$ 156	\$ 160	\$ 167	\$ 172	\$ 177	\$ 183
Grades 7-8		\$ 109	\$ 129	\$ 144	\$ 148	\$ 154	\$ 158	\$ 163	\$ 168
Grades 9-12		\$ 113	\$ 133	\$ 148	\$ 152	\$ 158	\$ 163	\$ 168	\$ 173
Grades 9-12		\$ 134	\$ 158	\$ 176	\$ 181	\$ 188	\$ 193	\$ 200	\$ 206
Concentration Grant (>55% population)		65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3		\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145
Grades 4-6		\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489
Grades 7-8		\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710
Grades 9-12		\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168
Actual - 1.00 ADA, local UPP >55% as follows:									
Grades TK-3		\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2024-25 May Revision

BASC

Business and Administration
Services Committee

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
WestEd

Key Guidance Based on Governor’s May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature’s “early action solutions,” resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state’s challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor’s May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million.

Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.

- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor's Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor's Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor's May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.
- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Instructional Continuity

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revision** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%

Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio ⁴	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21 ⁵	\$39.33 ^{5,6}	\$40.54 ^{5,6}
9-12 per ADA	\$73.62	\$75.78 ⁶	\$78.11 ⁶
Charters			
K-8 per ADA	\$20.06 ⁵	\$20.65 ^{5,6}	\$21.29 ^{5,6}
9-12 per ADA	\$55.76	\$57.39 ⁶	\$59.16 ⁶

¹Effective January 1, 2025.

²Effective January 1, 2026.

³Effective January 1, 2027.

⁴This ratio will decrease to 10-to-1 in 2025-26.

⁵These rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.

⁶These rates are calculated based on preliminary COLA projections.

Reserves and Reserve Cap

According to the SPI's letter, distributed on March 7, 2024, "the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)".

The Governor's May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an accounting shift. In essence, the governor’s proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.