IRT:		
lion		
veloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to imple adate to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequ		
inspection at:	Public Hearing	:
1234 Arcadia Avenue, Vista CA 92084	Place:	1234 Arcadia Avenue, Vista CA 92084
06/03/2024	Date:	06/06/2024
	 Time:	06:00 PM
06/20/2024	_	
	_	
Clerk/Secretary of the Governing Board		
(Original signature required)		
additional information on the budget reports:		
Ana Machado	Telephone:	760-726-2170
	-	
	ption  ption ption ption ption  ption	ption ption

# 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 y ears.	x	

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

PPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	x	
PLEMENTAL INFORMATION (co	ntinued)	· · ·	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
	-	If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		x
		If yes, are they lifetime benefits?	x	
		If yes, do benefits continue beyond age 65?		x
		If yes, are benefits funded by pay-as-you-go?		x
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employ ee health and welf are, or property and liability)?		x
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	x	
		Classified? (Section S8B, Line 1)		x
		Management/supervisor/confidential? (Section S8C, Line 1)	x	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		x
		Adoption date of the LCAP or an update to the LCAP:	06/20	)/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		x
DITIONAL FISCAL INDICATORS		· · · · · ·	No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		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	
DITIONAL FISCAL INDICATORS	continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	x	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	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

Vista Unified San Diego County

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

#### 37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			203	23-24 Estimated Actual	S		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	250,302,907.00	1,700,059.00	252,002,966.00	241,416,175.00	1,689,588.00	243,105,763.00	-3.5%
2) Federal Revenue		8100-8299	62,000.00	44,128,207.00	44,190,207.00	82,000.00	12,736,217.00	12,818,217.00	-71.0%
3) Other State Revenue		8300-8599	6,242,739.00	39,607,121.00	45,849,860.00	7,161,761.00	34,465,410.00	41,627,171.00	-9.2%
4) Other Local Revenue		8600-8799	6,049,371.00	20,266,693.00	26,316,064.00	3,561,176.00	16,892,357.00	20,453,533.00	-22.3%
5) TOTAL, REVENUES			262,657,017.00	105,702,080.00	368,359,097.00	252,221,112.00	65,783,572.00	318,004,684.00	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	97,390,673.00	44,253,049.00	141,643,722.00	102,601,784.00	46,141,385.00	148,743,169.00	5.0%
2) Classified Salaries		2000-2999	30,563,731.00	21,264,924.00	51,828,655.00	31,068,962.00	22,978,412.00	54,047,374.00	4.3%
3) Employ ee Benefits		3000-3999	49,617,312.00	41,462,344.00	91,079,656.00	50,261,723.00	40,849,664.00	91,111,387.00	0.0%
4) Books and Supplies		4000-4999	11,434,674.00	16,588,666.00	28,023,340.00	7,472,862.00	9,565,429.00	17,038,291.00	-39.2%
5) Services and Other Operating Expenditures		5000-5999	19,653,068.00	27,276,009.00	46,929,077.00	18,894,605.00	16,119,563.00	35,014,168.00	-25.4%
6) Capital Outlay		6000-6999	3,692,780.00	9,379,018.00	13,071,798.00	592,199.00	1,060,300.00	1,652,499.00	-87.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	160,000.00	1,723,009.00	1,883,009.00	160,000.00	1,708,696.00	1,868,696.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,617,788.00)	4,059,521.00	(558,267.00)	(4,168,216.00)	3,607,429.00	(560,787.00)	0.5%
9) TOTAL, EXPENDITURES			207,894,450.00	166,006,540.00	373,900,990.00	206,883,919.00	142,030,878.00	348,914,797.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,762,567.00	(60,304,460.00)	(5,541,893.00)	45,337,193.00	(76,247,306.00)	(30,910,113.00)	457.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,220.00	0.00	5,220.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	14,617.00	0.00	14,617.00	0.00	0.00	0.00	-100.0%
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	(54,665,758.00)	54,665,758.00	0.00	(54,641,237.00)	54,641,237.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,675,155.00)	54,665,758.00	(9,397.00)	(54,641,237.00)	54,641,237.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,412.00	(5,638,702.00)	(5,551,290.00)	(9,304,044.00)	(21,606,069.00)	(30,910,113.00)	456.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,418,760.82	72,130,203.06	121,548,963.88	49,506,172.82	66,491,501.06	115,997,673.88	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education

Vista Unified San Diego County

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

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			202	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			49,418,760.82	72,130,203.06	121,548,963.88	49,506,172.82	66,491,501.06	115,997,673.88	-4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,418,760.82	72,130,203.06	121,548,963.88	49,506,172.82	66,491,501.06	115,997,673.88	-4.6%
2) Ending Balance, June 30 (E + F1e)			49,506,172.82	66,491,501.06	115,997,673.88	40,202,128.82	44,885,432.06	85,087,560.88	-26.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	96,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00	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	66,491,509.52	66,491,509.52	0.00	44,885,440.52	44,885,440.52	-32.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,696,150.00	0.00	15,696,150.00	9,772,616.00	0.00	9,772,616.00	-37.7%
Future Curriculum Adoption	0000	9760	2,248,169.00		2, 248, 169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Committed Supplemental & Concentration carry ov er	0000	9760	12,000,000.00		12,000,000.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1, 633, 169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
Committed Supplemental & Concentration carry ov er	0000	9760			0.00	6,691,466.00		6,691,466.00	
d) Assigned			1	ĺ			Γ		
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	11,217,468.00	0.00	11,217,468.00	10,467,444.00	0.00	10,467,444.00	-6.7%
Unassigned/Unappropriated Amount		9790	22,246,554.82	(8.46)	22,246,546.36	19,616,068.82	(8.46)	19,616,060.36	-11.8%
G. ASSETS						I			
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				

California Dept of Education

SACS Financial Reporting Software - SACS V9.1

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			202	23-24 Estimated Actuals	5		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Pay able		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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	119,196,454.00	0.00	119,196,454.00	114,491,420.00	0.00	114,491,420.00	-3.9%
Education Protection Account State Aid - Current Year		8012	40,123,360.00	0.00	40,123,360.00	31,045,710.00	0.00	31,045,710.00	-22.6%
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	422,299.00	0.00	422,299.00	422,164.00	0.00	422,164.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education

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37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	87,979,084.00	0.00	87,979,084.00	93,329,129.00	0.00	93,329,129.00	6.1%
Unsecured Roll Taxes		8042	3,005,035.00	0.00	3,005,035.00	2,993,980.00	0.00	2,993,980.00	-0.4%
Prior Years' Taxes		8043	(3,406.00)	0.00	(3,406.00)	1,175.00	0.00	1,175.00	-134.5%
Supplemental Taxes		8044	4,839,668.00	0.00	4,839,668.00	5,708,511.00	0.00	5,708,511.00	18.0%
Education Revenue Augmentation Fund (ERAF)		8045	49,523.00	0.00	49,523.00	308,356.00	0.00	308,356.00	522.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,884,979.00	0.00	8,884,979.00	8,691,459.00	0.00	8,691,459.00	-2.2%
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			264,496,996.00	0.00	264,496,996.00	256,991,904.00	0.00	256,991,904.00	-2.8%
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	(14,194,089.00)	0.00	(14,194,089.00)	(15,575,729.00)	0.00	(15,575,729.00)	9.7%
Property Taxes Transfers		8097	0.00	1,700,059.00	1,700,059.00	0.00	1,689,588.00	1,689,588.00	-0.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			250,302,907.00	1,700,059.00	252,002,966.00	241,416,175.00	1,689,588.00	243,105,763.00	-3.5%
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	8,080,890.00	8,080,890.00	0.00	5,212,244.00	5,212,244.00	-35.5%
Special Education Discretionary Grants		8182	0.00	398,849.00	398,849.00	0.00	397,258.00	397,258.00	-0.4%
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	754,237.00	754,237.00	0.00	749,000.00	749,000.00	-0.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-A, Version 7

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			202	23-24 Estimated Actuals	3		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part A, Basic	3010	8290		4,883,743.00	4,883,743.00		4,433,962.00	4,433,962.00	-9.2%
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		1,538,947.00	1,538,947.00		604,367.00	604,367.00	-60.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		46,219.00	46,219.00	New
Title III, English Learner Program	4203	8290		792,234.00	792,234.00	-	403,379.00	403,379.00	-49.1%
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		1,118,568.00	1,118,568.00		694,296.00	694,296.00	-37.9%
Career and Technical Education	3500-3599	8290		193,661.00	193,661.00		195,492.00	195,492.00	0.9%
All Other Federal Revenue	All Other	8290	62,000.00	26,367,078.00	26,429,078.00	82,000.00	0.00	82,000.00	-99.7%
TOTAL, FEDERAL REVENUE			62,000.00	44,128,207.00	44,190,207.00	82,000.00	12,736,217.00	12,818,217.00	-71.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		(807,630.00)	(807,630.00)		(910,860.00)	(910,860.00)	12.8%
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	844,085.00	0.00	844,085.00	853,999.00	0.00	853,999.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	3,154,938.00	1,405,507.00	4,560,445.00	3,189,297.00	1,297,341.00	4,486,638.00	-1.6%
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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V9.1

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Career Technical Education Incentive Grant Program	6387	8590		386,357.00	386,357.00		314,123.00	314,123.00	-18.7%
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	2,243,716.00	38,622,887.00	40,866,603.00	3,118,465.00	33,764,806.00	36,883,271.00	-9.7%
TOTAL, OTHER STATE REVENUE	All Other	0000	6,242,739.00	39,607,121.00	45,849,860.00	7,161,761.00	34,465,410.00	41,627,171.00	-9.7%
			6,242,739.00	39,607,121.00	45,649,660.00	7,101,701.00	34,465,410.00	41,627,171.00	-9.2%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.070
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	t	8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	180,105.00	0.00	180,105.00	190,105.00	0.00	190,105.00	5.6%
Interest		8660	2,000,000.00	0.00	2,000,000.00	1,350,000.00	0.00	1,350,000.00	-32.5%
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	2,759,941.00	2,759,941.00	0.00	2,708,541.00	2,708,541.00	-1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-A, Version 7

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			203	23-24 Estimated Actuals	3		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	752,580.00	0.00	752,580.00	654,854.00	0.00	654,854.00	-13.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,116,686.00	3,308,693.00	6,425,379.00	1,366,217.00	395,000.00	1,761,217.00	-72.6%
Tuition		8710	0.00	57,302.00	57,302.00	0.00	0.00	0.00	-100.0%
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		14,140,757.00	14,140,757.00		13,788,816.00	13,788,816.00	-2.5%
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			6,049,371.00	20,266,693.00	26,316,064.00	3,561,176.00	16,892,357.00	20,453,533.00	-22.3%
TOTAL, REVENUES			262,657,017.00	105,702,080.00	368,359,097.00	252,221,112.00	65,783,572.00	318,004,684.00	-13.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	81,877,549.00	31,482,016.00	113,359,565.00	83,404,005.00	36,203,818.00	119,607,823.00	5.5%
Certificated Pupil Support Salaries		1200	5,427,964.00	6,191,786.00	11,619,750.00	5,761,027.00	5,631,915.00	11,392,942.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,833,472.00	3,527,021.00	13,360,493.00	10,821,156.00	2,539,547.00	13,360,703.00	0.0%
Other Certificated Salaries		1900	251,688.00	3,052,226.00	3,303,914.00	2,615,596.00	1,766,105.00	4,381,701.00	32.6%
TOTAL, CERTIFICATED SALARIES			97,390,673.00	44,253,049.00	141,643,722.00	102,601,784.00	46,141,385.00	148,743,169.00	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,382,858.00	13,110,601.00	14,493,459.00	1,124,370.00	15,368,492.00	16,492,862.00	13.8%
Classified Support Salaries		2200	12,408,022.00	4,428,433.00	16,836,455.00	12,409,589.00	4,474,746.00	16,884,335.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,540,875.00	1,047,779.00	2,588,654.00	1,748,202.00	860,110.00	2,608,312.00	0.8%
Clerical, Technical and Office Salaries		2400	11,481,704.00	1,254,487.00	12,736,191.00	11,453,198.00	1,283,611.00	12,736,809.00	0.0%

California Dept of Education

SACS Financial Reporting Software - SACS V9.1

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			20	23-24 Estimated Actual	S		2024-25 Budget		
Description R		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Classified Salaries		2900	3,750,272.00	1,423,624.00	5,173,896.00	4,333,603.00	991,453.00	5,325,056.00	2.9%
TOTAL, CLASSIFIED SALARIES			30,563,731.00	21,264,924.00	51,828,655.00	31,068,962.00	22,978,412.00	54,047,374.00	4.3%
EMPLOYEE BENEFITS									
STRS	3	101-3102	17,293,713.00	23,907,885.00	41,201,598.00	18,092,337.00	22,456,144.00	40,548,481.00	-1.6%
PERS	3	201-3202	6,568,145.00	6,123,749.00	12,691,894.00	6,815,654.00	6,860,901.00	13,676,555.00	7.8%
OASDI/Medicare/Alternative	3	301-3302	3,497,710.00	2,306,785.00	5,804,495.00	3,790,940.00	2,419,571.00	6,210,511.00	7.0%
Health and Welfare Benefits	34	401-3402	13,890,720.00	6,668,311.00	20,559,031.00	15,061,980.00	6,698,678.00	21,760,658.00	5.8%
Unemployment Insurance	3	501-3502	45,342.00	43,446.00	88,788.00	66,929.00	34,697.00	101,626.00	14.5%
Workers' Compensation	3	601-3602	4,611,218.00	2,412,128.00	7,023,346.00	4,598,584.00	2,379,673.00	6,978,257.00	-0.6%
OPEB, Allocated	3	701-3702	1,884,401.00	0.00	1,884,401.00	1,835,299.00	0.00	1,835,299.00	-2.6%
OPEB, Active Employees	3	751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits	3	901-3902	1,826,063.00	40.00	1,826,103.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			49,617,312.00	41,462,344.00	91,079,656.00	50,261,723.00	40,849,664.00	91,111,387.00	0.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,531.00	1,019,352.00	1,022,883.00	930,000.00	2,130,000.00	3,060,000.00	199.2%
Books and Other Reference Materials		4200	105,974.00	927,510.00	1,033,484.00	2,189.00	950.00	3,139.00	-99.7%
Materials and Supplies		4300	7,658,287.50	12,559,542.00	20,217,829.50	6,466,249.00	7,348,158.00	13,814,407.00	-31.7%
Noncapitalized Equipment		4400	3,666,881.50	2,082,262.00	5,749,143.50	74,424.00	86,321.00	160,745.00	-97.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,434,674.00	16,588,666.00	28,023,340.00	7,472,862.00	9,565,429.00	17,038,291.00	-39.2%
SERVICES AND OTHER OPERATING EXPENDITURE	S								
Subagreements for Services		5100	0.00	7,081,433.00	7,081,433.00	0.00	6,987,000.00	6,987,000.00	-1.3%
Travel and Conferences		5200	338,928.00	687,552.00	1,026,480.00	177,781.00	276,063.00	453,844.00	-55.8%
Dues and Memberships		5300	159,343.00	12,163.00	171,506.00	111,953.00	3,500.00	115,453.00	-32.7%
Insurance	54	100 - 5450	1,969,951.00	0.00	1,969,951.00	2,418,501.00	0.00	2,418,501.00	22.8%
Operations and Housekeeping Services		5500	6,572,338.00	217,797.00	6,790,135.00	6,972,266.00	233,000.00	7,205,266.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,045,328.00	607,555.00	1,652,883.00	883,648.00	347,973.00	1,231,621.00	-25.5%
Transfers of Direct Costs		5710	(239,276.00)	239,276.00	0.00	(40,525.00)	40,525.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,173.00)	141,301.00	85,128.00	(62,190.00)	130.00	(62,060.00)	-172.9%
Professional/Consulting Services and Operating Expenditures		5800	8,969,050.00	18,218,688.00	27,187,738.00	7,538,165.00	8,220,054.00	15,758,219.00	-42.0%
Communications		5900	893,579.00	70,244.00	963,823.00	895,006.00	11,318.00	906,324.00	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,653,068.00	27,276,009.00	46,929,077.00	18,894,605.00	16,119,563.00	35,014,168.00	-25.4%
CAPITAL OUTLAY									

California Dept of Education SACS Financial Reporting Software - SACS V9.1

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			202	23-24 Estimated Actual	S		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,497.00	16,170.00	41,667.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	36,261.00	3,222,352.00	3,258,613.00	103,419.00	0.00	103,419.00	-96.8%
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	3,615,990.00	3,819,080.00	7,435,070.00	476,967.00	160,300.00	637,267.00	-91.4%
Equipment Replacement		6500	15,032.00	2,321,416.00	2,336,448.00	11,813.00	900,000.00	911,813.00	-61.0%
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			3,692,780.00	9,379,018.00	13,071,798.00	592,199.00	1,060,300.00	1,652,499.00	-87.4%
OTHER OUTGO (excluding Transfers of Indirect	t Costs)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	100,821.00	100,821.00	0.00	100,821.00	100,821.00	0.0%
Payments to County Offices		7142	160,000.00	1,622,188.00	1,782,188.00	160,000.00	1,607,875.00	1,767,875.00	-0.8%
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									
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California Dept of Education

37 68452 0000000 Form 01 F8BJJR37UM(2024-25)

			20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			160,000.00	1,723,009.00	1,883,009.00	160,000.00	1,708,696.00	1,868,696.00	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS								
Transfers of Indirect Costs		7310	(4,059,521.00)	4,059,521.00	0.00	(3,607,429.00)	3,607,429.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(558,267.00)	0.00	(558,267.00)	(560,787.00)	0.00	(560,787.00)	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,617,788.00)	4,059,521.00	(558,267.00)	(4,168,216.00)	3,607,429.00	(560,787.00)	0.5%
TOTAL, EXPENDITURES			207,894,450.00	166,006,540.00	373,900,990.00	206,883,919.00	142,030,878.00	348,914,797.00	-6.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,220.00	0.00	5,220.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,220.00	0.00	5,220.00	0.00	0.00	0.00	-100.0%
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	14,617.00	0.00	14,617.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,617.00	0.00	14,617.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES SOURCES									
State Apportionments		0004			0.00	0.00	0.00	0.00	0.000
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds		0050	0.00		0.00	0.00	0.00	0.00	0.000
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
1									

California Dept of Education

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			20	23-24 Estimated Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	(54,665,758.00)	54,665,758.00	0.00	(54,641,237.00)	54,641,237.00	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			(54,665,758.00)	54,665,758.00	0.00	(54,641,237.00)	54,641,237.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(54,675,155.00)	54,665,758.00	(9,397.00)	(54,641,237.00)	54,641,237.00	0.00	-100.0%

			202	23-24 Estimated Actuals	3		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	250,302,907.00	1,700,059.00	252,002,966.00	241,416,175.00	1,689,588.00	243,105,763.00	-3.5%
2) Federal Revenue		8100-8299	62,000.00	44,128,207.00	44,190,207.00	82,000.00	12,736,217.00	12,818,217.00	-71.0%
3) Other State Revenue		8300-8599	6,242,739.00	39,607,121.00	45,849,860.00	7,161,761.00	34,465,410.00	41,627,171.00	-9.2%
4) Other Local Revenue		8600-8799	6,049,371.00	20,266,693.00	26,316,064.00	3,561,176.00	16,892,357.00	20,453,533.00	-22.3%
5) TOTAL, REVENUES			262,657,017.00	105,702,080.00	368,359,097.00	252,221,112.00	65,783,572.00	318,004,684.00	-13.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		125,726,039.00	102,240,965.00	227,967,004.00	123,350,189.00	99,593,290.00	222,943,479.00	-2.2%
2) Instruction - Related Services	2000-2999		28,729,195.00	18,269,825.00	46,999,020.00	29,103,711.00	12,783,346.00	41,887,057.00	-10.9%
3) Pupil Services	3000-3999		20,316,508.00	15,923,799.00	36,240,307.00	18,379,903.00	12,344,492.00	30,724,395.00	-15.2%
4) Ancillary Services	4000-4999		2,853,222.00	994,962.00	3,848,184.00	2,361,948.00	460,683.00	2,822,631.00	-26.7%
5) Community Services	5000-5999		202,936.00	748.00	203,684.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,529,224.00	6,992,480.00	17,521,704.00	14,796,528.00	4,129,277.00	18,925,805.00	8.0%
8) Plant Services	8000-8999		19,377,326.00	19,860,752.00	39,238,078.00	18,731,640.00	11,011,094.00	29,742,734.00	-24.2%
9) Other Outgo	9000-9999	Except 7600- 7699	160,000.00	1,723,009.00	1,883,009.00	160,000.00	1,708,696.00	1,868,696.00	-0.8%
10) TOTAL, EXPENDITURES			207,894,450.00	166,006,540.00	373,900,990.00	206,883,919.00	142,030,878.00	348,914,797.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,762,567.00	(60,304,460.00)	(5,541,893.00)	45,337,193.00	(76,247,306.00)	(30,910,113.00)	457.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,220.00	0.00	5,220.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	14,617.00	0.00	14,617.00	0.00	0.00	0.00	-100.0%
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	(54,665,758.00)	54,665,758.00	0.00	(54,641,237.00)	54,641,237.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,675,155.00)	54,665,758.00	(9,397.00)	(54,641,237.00)	54,641,237.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,412.00	(5,638,702.00)	(5,551,290.00)	(9,304,044.00)	(21,606,069.00)	(30,910,113.00)	456.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,418,760.82	72,130,203.06	121,548,963.88	49,506,172.82	66,491,501.06	115,997,673.88	-4.6%

Vista Unified San Diego County

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

			202	23-24 Estimated Actual	s		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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)			49,418,760.82	72,130,203.06	121,548,963.88	49,506,172.82	66,491,501.06	115,997,673.88	-4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,418,760.82	72,130,203.06	121,548,963.88	49,506,172.82	66,491,501.06	115,997,673.88	-4.6%
2) Ending Balance, June 30 (E + F1e)			49,506,172.82	66,491,501.06	115,997,673.88	40,202,128.82	44,885,432.06	85,087,560.88	-26.6%
Components of Ending Fund Balance				-					
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	96,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00	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	66,491,509.52	66,491,509.52	0.00	44,885,440.52	44,885,440.52	-32.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,696,150.00	0.00	15,696,150.00	9,772,616.00	0.00	9,772,616.00	-37.7%
Future Curriculum Adoption	0000	9760	2,248,169.00		2, 248, 169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Committed Supplemental & Concentration carry ov er	0000	9760	12,000,000.00		12,000,000.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1, 633, 169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
Committed Supplemental & Concentration carry ov er	0000	9760			0.00	6,691,466.00		6, 691, 466. 00	
d) Assigned									Ì
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,217,468.00	0.00	11,217,468.00	10,467,444.00	0.00	10,467,444.00	-6.7%
Unassigned/Unappropriated Amount		9790	22,246,554.82	(8.46)	22,246,546.36	19,616,068.82	(8.46)	19,616,060.36	-11.8%

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	11,291,922.29	11,291,922.29
6211	Literacy Coaches and Reading Specialists Grant Program	986,710.00	570,924.00
6230	California Clean Energy Jobs Act	131,279.92	131,279.92
6266	Educator Effectiveness, FY 2021-22	3,364,885.55	.55
6300	Lottery: Instructional Materials	2,897,771.97	2,195,112.97
6332	CA Community Schools Partnership Act - Implementation Grant	5,122,307.21	5,066,608.21
6546	Mental Health-Related Services	.07	.07
6547	Special Education Early Intervention Preschool Grant	3,135,746.00	3,135,746.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,647,958.57	3,724,883.57
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	650,253.00	610,840.00
7029	Child Nutrition: Food Service Staff Training Funds	.05	.05
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	900,000.00	0.00
7311	Classified School Employee Professional Development Block Grant	103,890.06	103,890.06
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7399	LCFF Equity Multiplier	547,799.00	547,799.00
7412	A-G Access/Success Grant	1,123,373.00	596,601.00
7413	A-G Learning Loss Mitigation Grant	436,676.00	182,257.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.21	.21
7435	Learning Recovery Emergency Block Grant	23,373,508.41	11,341,431.41
7810	Other Restricted State	992,439.00	607,439.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	2,386.00
9010	Other Restricted Local	5,740,457.66	4,731,787.66
Total, Restricted Balance		66,491,509.52	44,885,440.52

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,442,577.00	1,442,577.00	0.0%
3) Other State Revenue		8300-8599	9,738,778.00	10,187,867.00	4.6%
4) Other Local Revenue		8600-8799	209,169.00	165,511.00	-20.9%
5) TOTAL, REVENUES			11,390,524.00	11,795,955.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,806,206.00	1,450,289.00	-19.7%
2) Classified Salaries		2000-2999	853,423.00	883,009.00	3.5%
3) Employee Benefits		3000-3999	973,789.00	950,430.00	-2.4%
4) Books and Supplies		4000-4999	2,200,487.00	492,664.00	-77.6%
5) Services and Other Operating Expenditures		5000-5999	1,200,954.00	829,669.00	-30.9%
6) Capital Outlay		6000-6999	192,000.00	192,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,757,255.00	6,824,246.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	210,787.00	173,648.00	-17.6%
9) TOTAL, EXPENDITURES			14,194,901.00	11,795,955.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,804,377.00)	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)			(2,804,377.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,877,743.85	188,692.85	-93.4%
b) Audit Adjustments		9793	115,326.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,993,069.85	188,692.85	-93.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,993,069.85	188,692.85	-93.7%
2) Ending Balance, June 30 (E + F1e)			188,692.85	188,692.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,034.54	145,034.54	0.0%
c) Committed		0750	0.00	0.00	0.0%
Stabilization Arrangements Other Commitments		9750 9760	0.00	0.00	0.0%
d) Assigned		9100	0.00	0.00	0.0%
a) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9780 9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9789 9790	43,658.31	43,658.31	0.0%
G. ASSETS			.0,000.01		5.070
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		
			1		
e) Collections Awaiting Deposit		9140	0.00		

3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (16 + J2) LCFF Transfers LCFF Transfers Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAS Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE Other State Apportionments		9200 9290 9310 9320 9330 9340 9380 9490 9590 9610 9650 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
<ul> <li>b) Due from Other Funds</li> <li>b) Stores</li> <li>7) Prepaid Expenditures</li> <li>8) Other Current Assets</li> <li>9) Lease Receiv able</li> <li>10) TOTAL, ASSETS</li> <li>H. DEFERRED OUTFLOWS OF RESOURCES</li> <li>1) Deferred Outflows of Resources</li> <li>2) TOTAL, DEFERRED OUTFLOWS</li> <li>LIABILITIES</li> <li>1) Accounts Pay able</li> <li>2) Due to Grantor Governments</li> <li>3) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) TOTAL, LIABILITIES</li> <li>J. DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. FUND EQUITY (G10 + H2) - (16 + J2) </li> <li>LCFF Transfers LCFF Transfers - Current Year LCFF TRANS - Current Year LCFF TRANS</li></ul>		9310 9320 9330 9340 9380 9490 9500 9590 9610 9650 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
<ul> <li>6) Stores</li> <li>7) Prepaid Expenditures</li> <li>8) Other Current Assets</li> <li>9) Lease Receiv able</li> <li>10) TOTAL, ASSETS</li> <li>H. DEFERRED OUTFLOWS OF RESOURCES</li> <li>1) Deferred Outflows of Resources</li> <li>2) TOTAL, DEFERRED OUTFLOWS</li> <li>LIABILITIES</li> <li>1) Accounts Pay able</li> <li>2) Due to Grantor Governments</li> <li>3) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) TOTAL, LABILITIES</li> <li>J. DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. FUND EQUITY (G10 + H2) - (16 + J2) </li> <li>LCFF Transfers LCFF Transfers - Current Year TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAS Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments</li></ul>		9320 9330 9340 9380 9490 9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
<ul> <li>7) Prepaid Expenditures</li> <li>8) Other Current Assets</li> <li>9) Lease Receiv able</li> <li>10) TOTAL, ASSETS</li> <li>H. DEFERRED OUTFLOWS OF RESOURCES</li> <li>1) Deferred Outflows of Resources</li> <li>2) TOTAL, DEFERRED OUTFLOWS</li> <li>LABILITIES</li> <li>1) Accounts Payable</li> <li>2) Due to Grantor Governments</li> <li>3) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) TOTAL, LABILITIES</li> <li>J. DefERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. FUND EQUITY</li> <li>(G10 + H2) - (I6 + J2)</li> <li>LOFF Transfers</li> <li>LOFF Transfers - Current Year</li> <li>LOFF Transfers - Current Year</li> <li>LOFF ROURCES</li> <li>FEDERAL REVENUE</li> <li>Interagency Contracts Between LEAS</li> <li>Pass-Through Revenues from</li> <li>Federal Sources</li> <li>Career and Technical Education</li> <li>All Other Federal Revenue</li> <li>TOTAL, FEDERAL REVENUE</li> <li>Other State Apportionments</li> </ul>		9330 9340 9380 9490 9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
<ul> <li>8) Other Current Assets</li> <li>9) Lease Receiv able</li> <li>10) TOTAL, ASSETS</li> <li>H. DEFERRED OUTFLOWS OF RESOURCES</li> <li>1) Deferred Outflows of Resources</li> <li>2) TOTAL, DEFERRED OUTFLOWS</li> <li>LIABILITIES</li> <li>1) Accounts Payable</li> <li>2) Due to Grantor Governments</li> <li>3) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) TOTAL, LIABILITIES</li> <li>J. DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. FUND EQUITY</li> <li>(G10 + H2) - (I6 + J2)</li> <li>LCFF Transfers</li> <li>LCFF Transfers - Current Year</li> <li>LCFF Transfers - Current Year</li> <li>LCFF ROURCES</li> <li>FEDERAL REVENUE</li> <li>Interagency Contracts Between LEAS</li> <li>Pass-Through Revenues from</li> <li>Federal Sources</li> <li>Career and Technical Education</li> <li>All Other Federal Revenue</li> <li>TOTAL, FEDERAL REVENUE</li> <li>Other State Apportionments</li> </ul>		9340 9380 9490 9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
9) Lease Receiv able 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (I6 + J2) LCFF Transfers LCFF Transfers LCFF Transfers LCFF Transfers - Current Year LCFF NOURCES FEDERAL REVENUE Interagency Contracts Between LEAS Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OthER STATE REVENUE		9380 9490 9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
10) TOTAL, ASSETS  I) DEFERRED OUTFLOWS OF RESOURCES  1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  LIABILITIES  1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (16 + J2)  CFF SOURCES LCFF Transfers LCFF Transfers LCFF Transfers CFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES  ILCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FDERAL REVENUE Other State Apportionments		9490 9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (16 + J2) COFF SOURCES LCFF Transfers LCFF Transfers LCFF Transfers LCFF Transfers CCFF SURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FDERAL REVENUE Other State Apportionments		9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
<ul> <li>1) Deferred Outflows of Resources</li> <li>2) TOTAL, DEFERRED OUTFLOWS</li> <li>LIABILITIES <ol> <li>Accounts Payable</li> <li>Due to Grantor Governments</li> <li>Due to Other Funds</li> <li>Current Loans</li> <li>Unearned Revenue</li> <li>TOTAL, LIABILITIES</li> </ol> </li> <li>J DEFERRED INFLOWS OF RESOURCES <ol> <li>Deferred Inflows of Resources</li> <li>TOTAL, DEFERRED INFLOWS</li> </ol> </li> <li>K. FUND EQUITY <ul> <li>(G10 + H2) - (16 + J2)</li> </ul> </li> <li>LCFF Transfers <ul> <li>LCFF Transfers</li> <li>LCFF Transfers - Current Year</li> <li>LCFF SOURCES</li> </ul> </li> <li>TOTAL, LCFF SOURCES</li> <li>TOTAL, LCFF SOURCES</li> <li>Interagency Contracts Between LEAs</li> <li>Pass-Through Revenues from</li> <li>Federal Sources</li> <li>Career and Technical Education</li> <li>All Other Federal Revenue</li> <li>TOTAL, FEDERAL REVENUE</li> </ul> <li>OTHER STATE REVENUE</li> <li>Other State Apportionments</li>		9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		
2) TOTAL, DEFERRED OUTFLOWS   I LABILITIES  1) Accounts Payable  2) Due to Grantor Governments  3) Due to Other Funds  4) Current Loans  5) Unearned Revenue  6) TOTAL, LIABILITIES  J DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY (G10 + H2) - (16 + J2)  CFF SOURCES  LCFF Transfers LCFF Transfers LCFF Transfers LCFF Transfers CCFF SOURCES  FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FDERAL REVENUE Other State Apportionments		9500 9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		
LIABILITIES     1) Accounts Payable     2) Due to Grantor Governments     3) Due to Other Funds     4) Current Loans     5) Unearned Revenue     6) TOTAL, LIABILITIES     J. DEFERRED INFLOWS OF RESOURCES     1) Deferred Inflows of Resources     2) TOTAL, DEFERRED INFLOWS     K. FUND EQUITY     (G10 + H2) - (16 + J2)     LCFF SOURCES     LCFF Transfers     LCFF Transfers     LCFF Transfers     LCFF Transfers     LCFF SOURCES     TOTAL, LCFF SOURCES     CORE = Current Year     LCFF Transfers     LCFF Transfers     LCFF Transfers     LCFF Transfers     LCFF Transfers     LCFF SOURCES     TOTAL, S		9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		
<ol> <li>Accounts Payable</li> <li>Due to Grantor Governments</li> <li>Due to Other Funds</li> <li>Current Loans</li> <li>Unearned Revenue</li> <li>TOTAL, LIABILITIES</li> <li>DEFERRED INFLOWS OF RESOURCES</li> <li>Deferred Inflows of Resources</li> <li>TOTAL, DEFERRED INFLOWS</li> <li>K. FUND EQUITY         <ul> <li>(G10 + H2) - (16 + J2)</li> </ul> </li> <li>CFF SOURCES         <ul> <li>LCFF Transfers</li> <li>LCFF Transfers</li> <li>LCFF Transfers</li> <li>LCFF SOURCES</li> </ul> </li> <li>TOTAL, LCFF SOURCES</li> <li>FEDERAL REVENUE         <ul> <li>Interagency Contracts Between LEAs</li> <li>Pass-Through Revenues from</li> <li>Federal Sources</li> <li>Career and Technical Education</li> <li>All Other Federal Revenue</li> <li>TOTAL, FEDERAL REVENUE</li> </ul> </li> <li>OTHER STATE REVENUE</li> <li>Other State Apportionments</li> </ol>		9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
<ul> <li>2) Due to Grantor Governments</li> <li>3) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) TOTAL, LIABILITIES</li> </ul> J DEFERED INFLOWS OF RESOURCES <ol> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> </ol> K. FUND EQUITY <ul> <li>(G10 + H2) - (16 + J2)</li> </ul> LCFF Transfers <ul> <li>LCFF Transfers</li> <li>LCFF Transfers - Current Year</li> <li>LCFF SOURCES</li> </ul> FDERAL REVENUE <ul> <li>Interagency Contracts Between LEAs</li> <li>Pass-Through Revenues from</li> <li>Federal Sources</li> <li>Career and Technical Education</li> <li>All Other Federal Revenue</li> <li>TOTAL, FDERAL REVENUE</li> </ul> OTHER STATE REVENUE Other State Apportionments		9590 9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
<ul> <li>a) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) TOTAL, LIABILITIES</li> <li>J DEFERRED INFLOWS OF RESOURCES</li> <li>1) Deferred Inflows of Resources</li> <li>2) TOTAL, DEFERRED INFLOWS</li> <li>K. FUND EQUITY (G10 + H2) - (16 + J2) </li> <li>LCFF Transfers LCFF Transfers LCFF Transfers LCFF Transfers - Current Year LCFF SOURCES FDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FDERAL REVENUE Other State Apportionments</li></ul>		9610 9640 9650 9690	0.00 0.00 0.00 0.00 0.00		
4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (16 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF Transfers - Current Year LCFF NOURCES FOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		9640 9650 9690	0.00 0.00 0.00 0.00		
5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (16 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		9650 9690	0.00		
6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY (G10 + H2) - (I6 + J2)  LCFF SOURCES  LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES  FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		9690	0.00		
J. DEFERED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (I6 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments			0.00 0.00		
1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (I6 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Rev enue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Rev enues from Federal Sources Career and Technical Education All Other Federal Rev enue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments			0.00		
1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (I6 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Rev enue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Rev enues from Federal Sources Career and Technical Education All Other Federal Rev enue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments			0.00		
2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY (G10 + H2) - (I6 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments			0.00		
(G10 + H2) - (I6 + J2) LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8091	0.00		
LCFF SOURCES LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8091	0.00		
LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8091			
LCFF Transfers LCFF Transfers - Current Year LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8091			
LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8091	I		
TOTAL, LCFF SOURCES FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments			0.00	0.00	0.0
FEDERAL REVENUE Interagency Contracts Between LEAs Pass-Through Rev enues from Federal Sources Career and Technical Education All Other Federal Rev enue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8099	0.00	0.00	0.0
Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE Other State Apportionments			0.00	0.00	0.0
Interagency Contracts Between LEAs Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE Other State Apportionments					
Pass-Through Revenues from Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8285	0.00	0.00	0.0
Federal Sources Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments					
All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments		8287	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments	3500-3599	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments	All Other	8290	1,442,577.00	1,442,577.00	0.0
OTHER STATE REVENUE Other State Apportionments			1,442,577.00	1,442,577.00	0.1
Other State Apportionments			, ,,		
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	5,981,057.00	6,048,048.00	1.1
Adult Education Program	6391	8590	3,655,240.00	3,661,481.00	0.
All Other State Revenue	All Other	8590	102,481.00	478,338.00	366.8
TOTAL, OTHER STATE REVENUE			9,738,778.00	10,187,867.00	4.
OTHER LOCAL REVENUE			0,100,110.00	10,101,001.00	
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.
Interest		8660	60,000.00	0.00	-100.
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
Fees and Contracts		2002	0.00	0.00	0.
Adult Education Fees		8671	86,000.00	100,011.00	16.
Interagency Services		8677	0.00	0.00	0.
Other Local Revenue		0077	0.00	0.00	0.
		9600	63 460 00	65 500 00	0
All Other Local Revenue		8699	63,169.00	65,500.00	3.
		8710	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			209,169.00	165,511.00	-20.
TOTAL, REVENUES			11,390,524.00	11,795,955.00	3.
CERTIFICATED SALARIES Certificated Teachers' Salaries			1,147,496.00	958,497.00	-16

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	301,500.00	125,262.00	-58.5%
Certificated Supervisors' and Administrators' Salaries		1300	357,210.00	366,530.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,806,206.00	1,450,289.00	-19.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,651.00	38,117.00	4.0%
Classified Support Salaries		2200	304,724.00	314,914.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	471,956.00	488,282.00	3.5%
Other Classified Salaries		2900	40,092.00	41,696.00	4.0%
TOTAL, CLASSIFIED SALARIES			853,423.00	883,009.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	320,515.00	308,812.00	-3.7%
PERS		3201-3202	208,477.00	217,628.00	4.4%
OASDI/Medicare/Alternative		3301-3302	89,321.00	93,229.00	4.4%
Health and Welfare Benefits		3401-3402	259,158.00	230,837.00	-10.9%
Unemployment Insurance		3501-3502	1,573.00	1,640.00	4.3%
Workers' Compensation		3601-3602	94,745.00	98,284.00	3.7%
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			973,789.00	950,430.00	-2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	108,931.00	8,931.00	-91.8%
Materials and Supplies		4300	2,082,356.00	476,752.00	-77.1%
Noncapitalized Equipment		4400	9,200.00	6,981.00	-24.1%
TOTAL, BOOKS AND SUPPLIES			2,200,487.00	492,664.00	-77.6%
SERVICES AND OTHER OPERATING EXPENDITURES			_,,		
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,594.00	12,594.00	0.0%
Dues and Memberships		5300	16,190.00	16,190.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	212.000.00	111,279.00	-47.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,466.00	1,466.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,325.00	3,325.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	922,416.00	651,852.00	-29.3%
Communications		5900	32,963.00	32,963.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3300	1,200,954.00	829,669.00	-30.9%
CAPITAL OUTLAY			1,200,334.00	023,003.00	-30.370
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
		6200			0.0%
Buildings and Improvements of Buildings			192,000.00	192,000.00	0.0%
Equipment		6400	0.00	0.00	
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%
			192,000.00	192,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,757,255.00	6,824,246.00	1.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
California Dept of Education					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,757,255.00	6,824,246.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				ĺ	
Transfers of Indirect Costs - Interfund		7350	210,787.00	173,648.00	-17.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,787.00	173,648.00	-17.6%
TOTAL, EXPENDITURES			14,194,901.00	11,795,955.00	-16.9%
INTERFUND TRANSFERS			Ì		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,442,577.00	1,442,577.00	0.0%
3) Other State Revenue		8300-8599	9,738,778.00	10,187,867.00	4.6%
4) Other Local Revenue		8600-8799	209,169.00	165,511.00	-20.9%
5) TOTAL, REVENUES			11,390,524.00	11,795,955.00	3.6%
B. EXPENDITURES (Objects 1000-7999)			,,	, ,	
1) Instruction	1000-1999		2,947,421.00	1,964,441.00	-33.4%
2) Instruction - Related Services	2000-2999		2,891,394.00	1,799,067.00	-37.8%
3) Pupil Services	3000-3999		651.231.00	395,950.00	-39.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
	6000-6999		0.00	0.00	0.0%
6) Enterprise					
7) General Administration	7000-7999		210,787.00	173,648.00	-17.6%
8) Plant Services	8000-8999		736,813.00	638,603.00	-13.3%
9) Other Outgo	9000-9999	Except 7600- 7699	6,757,255.00	6,824,246.00	1.0%
10) TOTAL, EXPENDITURES			14,194,901.00	11,795,955.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,804,377.00)	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)			(2,804,377.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES			(2,001,011.00)	0.00	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,877,743.85	188,692.85	-93.4%
b) Audit Adjustments		9793	115,326.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		9795	2,993,069.85	188,692.85	-93.7%
		0705			
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,993,069.85	188,692.85	-93.7%
2) Ending Balance, June 30 (E + F1e)			188,692.85	188,692.85	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	145,034.54	145,034.54	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	43,658.31	43,658.31	0.0%

Vista Unified San Diego County		Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail	37 68452 0000000 Form 11 F8BGCSJY8G(2024-25)
	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	6371	CalWORKs for ROCP or Adult Education	115,326.34 115,326.34
	6391	Adult Education Program	29,708.20 29,708.20
Total, Restricted Balance			145,034.54 145,034.54

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

37 68452 0000000 Form 13 F8BX3ADMBF(2024-25)

#### 2023-24 2024-25 Percent Description Resource Codes Object Codes Estimated Actuals Budget Difference A. REVENUES 1) LCFF Sources 8010-8099 0.00 0.00 0.0% 2) Federal Revenue 8100-8299 9,897,401.65 8,690,447.00 -12.2% 3) Other State Revenue 8300-8599 6,087,804.00 6,196,967.00 1.8% 43.1% 4) Other Local Revenue 8600-8799 290,072.00 415,000.00 5) TOTAL, REVENUES 16,275,277.65 15,302,414.00 -6.0% **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 0.00 0.00 0.0% 2) Classified Salaries 2000-2999 4,948,535.00 4,967,015.00 0.4% 3) Employee Benefits 3000-3999 2,348,503.00 2,310,180.00 -1.6% 4) Books and Supplies 4000-4999 6,870,482.00 5,838,569.00 -15.0% 5) Services and Other Operating Expenditures 5000-5999 335,800.00 392,746.00 17.0% 6000-6999 2,154,529.00 2,083,783.00 -3.3% 6) Capital Outlay 7100-7299, 7) Other Outgo (excluding Transfers of Indirect Costs) 0.00 0.0% 7400-7499 0.00 8) Other Outgo - Transfers of Indirect Costs 11.4% 7300-7399 347.480.00 387.139.00 9) TOTAL, EXPENDITURES 17,005,329.00 15,979,432.00 -6.0% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) -7.3% (730,051.35) (677,018.00) 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% 0.0% b) Uses 7630-7699 0.00 0.00 0.00 0.0% 3) Contributions 8980-8999 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) (730,051.35) (677,018.00) -7.3% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 9791 10.594.652.54 -11.3% a) As of July 1 - Unaudited 11.945.167.89 b) Audit Adjustments 9793 (620,464.00) 0.00 -100.0% c) As of July 1 - Audited (F1a + F1b) 11,324,703.89 10,594,652.54 -6.4% d) Other Restatements 9795 0.00 0.00 0.0% 11,324,703.89 10,594,652.54 -6.4% e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 10,594,652.54 9,917,634.54 -6.4% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.0% 0.00 0.00 0.0% All Others 9719 10,594,652.54 9,917,634.54 b) Restricted 9740 -6.4% c) Committed Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% d) Assigned 9780 0.00 0.00 0.0% Other Assignments 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 0.00 b) in Banks 9120 c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00 2) Investments 9150 0.00

California Dept of Education

	ce Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Pay able	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
	9640	0.00		
4) Current Loans		0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		ļ
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	9,897,401.65	8,690,447.00	-12.29
Donated Food Commodities	8221	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		9,897,401.65	8,690,447.00	-12.2%
OTHER STATE REVENUE				
Child Nutrition Programs	8520	6,087,804.00	6,196,967.00	1.89
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		6,087,804.00	6,196,967.00	1.89
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Food Service Sales	8634	269,872.00	265,000.00	-1.89
		-		
Leases and Rentals	8650	0.00	0.00	0.0%
Interest	8660	20,200.00	150,000.00	642.6%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		290,072.00	415,000.00	43.19
TOTAL, REVENUES		16,275,277.65	15,302,414.00	-6.0%
CERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.09
CLASSIFIED SALARIES				
Classified Support Salaries	2200	3,999,382.00	3,983,419.00	-0.4
Classified Supervisors' and Administrators' Salaries	2300	533,272.00	516,483.00	-3.1
Clerical, Technical and Office Salaries	2400	415,881.00	467,113.00	12.3
Other Classified Salaries	2900	415,881.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES	2000	4,948,535.00	4,967,015.00	0.0
		4,940,000.00	4,907,015.00	0.4
EMPLOYEE BENEFITS	<b></b>			
STRS	3101-3102	0.00	0.00	0.0
PERS	3201-3202	1,061,467.00	1,105,104.00	4.1
OASDI/Medicare/Alternative	3301-3302	373,193.00	339,458.00	-9.0

SACS Financial Reporting Software - SACS V9.1

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

37 68452 0000000 Form 13 F8BX3ADMBF(2024-25)

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Health and Welfare Benefits		3401-3402	733,609.00	644,586.00	-12.1%
Unemployment Insurance		3501-3502	2,535.00	2,485.00	-2.0%
Workers' Compensation		3601-3602	177,699.00	170,948.00	-3.8%
OPEB, Allocated		3701-3702	0.00	47,599.00	New
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			2,348,503.00	2,310,180.00	-1.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	156,969.00	86,250.00	-45.1%
Noncapitalized Equipment		4400	54,100.00	48,521.00	-10.3%
		4700	6,659,413.00	5,703,798.00	-14.3%
TOTAL, BOOKS AND SUPPLIES			6,870,482.00	5,838,569.00	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,426.00	9,346.00	10.9%
Dues and Memberships		5300	15,300.00	9,470.00	-38.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	71,400.00	67,410.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,040.00	94,185.00	-39.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(101,435.00)	42,735.00	-142.1%
Professional/Consulting Services and Operating Expenditures		5800	180,241.00	164,121.00	-8.9%
Communications		5900	6,828.00	5,479.00	-19.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,800.00	392,746.00	17.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	224,000.00	235,200.00	5.0%
Equipment		6400	1,768,229.00	1,670,083.00	-5.6%
Equipment Replacement		6500	162,300.00	178,500.00	10.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,154,529.00	2,083,783.00	-3.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	347,480.00	387,139.00	11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			347,480.00	387,139.00	11.4%
TOTAL, EXPENDITURES			17,005,329.00	15,979,432.00	-6.0%
INTERFUND TRANSFERS INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

California Dept of Education

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

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	9,897,401.65	8,690,447.00	-12.2%	
3) Other State Revenue		8300-8599	6,087,804.00	6,196,967.00	1.8%	
4) Other Local Revenue		8600-8799	290,072.00	415,000.00	43.1%	
5) TOTAL, REVENUES			16,275,277.65	15,302,414.00	-6.0%	
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		16,252,742.84	15,289,683.00	-5.9%	
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		347,480.00	387,139.00	11.4%	
8) Plant Services	8000-8999		405,106.16	302,610.00	-25.3%	
o) Franciscos	8000-8999	Europet 7000	403, 100. 10	302,010.00	-20.0 /0	
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			17,005,329.00	15,979,432.00	-6.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(730,051.35)	(677,018.00)	-7.3%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(730,051.35)	(677,018.00)	-7.3%	
F. FUND BALANCE, RESERVES			(100,001.00)	(0.1,010.00)		
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	11,945,167.89	10,594,652.54	-11.3%	
b) Audit Adjustments		9793		0.00	-100.0%	
		9795	(620,464.00) 11,324,703.89			
c) As of July 1 - Audited (F1a + F1b)				10,594,652.54	-6.4%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			11,324,703.89	10,594,652.54	-6.4%	
2) Ending Balance, June 30 (E + F1e)			10,594,652.54	9,917,634.54	-6.4%	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	10,594,652.54	9,917,634.54	-6.4%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,794,651.89	8,487,583.89
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	500,000.00	1,130,050.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	300,000.65	300,000.65
Total, Restricted Balance		10,594,652.54	9,917,634.54

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	4,782,340.00	1,650,000.00	-65.5%
5) TOTAL, REVENUES			4,782,340.00	1,650,000.00	-65.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,834.00	96,722.00	4.2%
3) Employ ee Benefits		3000-3999	45,073.00	47,398.00	5.2%
4) Books and Supplies		4000-4999	29,639.00	20,000.00	-32.5%
5) Services and Other Operating Expenditures		5000-5999	129,266.00	32,500.00	-74.9%
6) Capital Outlay		6000-6999	49,761,751.00	40,537,000.00	-18.5%
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,058,563.00	40,733,620.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,276,223.00)	(39,083,620.00)	-13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,818.00	0.00	-100.0%
b) Transfers Out		7600-7629	18,818.00	0.00	-100.09
2) Other Sources/Uses			,		
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0300-0333	0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,276,223.00)	(39,083,620.00)	-13.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704		00.470.000.40	
a) As of July 1 - Unaudited		9791	113,447,155.48	68,170,932.48	-39.99
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			113,447,155.48	68,170,932.48	-39.99
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,447,155.48	68,170,932.48	-39.9%
2) Ending Balance, June 30 (E + F1e)			68,170,932.48	29,087,312.48	-57.39
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
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	68,170,932.48	29,087,312.48	-57.3%
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		0000	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
		9490	0.00		
1) Deferred Outflows of Resources		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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.
All Other Federal Revenue		8290	0.00	0.00	0.
		8290	0.00	0.00	0.
			0.00	0.00	0.
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.
All Other State Revenue		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
		0010	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.
Other		8622	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.
Interest		8660	1,450,180.00	1,650,000.00	13
Net Increase (Decrease) in the Fair Value of Investments		8662	3,332,160.00	0.00	-100
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0
		0133			
			4,782,340.00	1,650,000.00	-65.
TOTAL, REVENUES			4,782,340.00	1,650,000.00	-65.
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0

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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	92,834.00	96,722.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			92,834.00	96,722.00	4.29
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	24,539.00	25,809.00	5.20
OASDI/Medicare/Alternative		3301-3302	7,030.00	7,399.00	5.20
Health and Welfare Benefits		3401-3402	10,020.00	10,814.00	7.9
Unemployment Insurance		3501-3502	96.00	49.00	-49.00
Workers' Compensation		3601-3602	3,388.00	3,327.00	-1.8
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			45,073.00	47,398.00	5.2
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	12,503.00	20,000.00	60.09
Noncapitalized Equipment		4400	17,136.00	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			29,639.00	20,000.00	-32.5
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.04
Travel and Conferences		5200	0.00	0.00	0.04
Insurance		5400-5450	0.00	0.00	0.04
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	129,266.00	32,500.00	-74.9
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,266.00	32,500.00	-74.99
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	18,904.00	0.00	-100.09
Buildings and Improvements of Buildings		6200	48,463,030.00	39,250,000.00	-19.00
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	1,279,817.00	1,287,000.00	0.69
Equipment Replacement		6500	0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			49,761,751.00	40,537,000.00	-18.5
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.04
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.09
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			50,058,563.00	40,733,620.00	-18.69
INTERFUND TRANSFERS			,		,
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,818.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			18,818.00	0.00	-100.09
INTERFUND TRANSFERS OUT				0.00	
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
		7619	18 818 00	0 00 1	_100.0
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7619	18,818.00 18,818.00	0.00	-100.04 -100.04

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# Budget, July 1 Building Fund Expenditures by Object

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

			0000.07	0004.05	Percent	
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	4,782,340.00	1,650,000.00	-65.5%	
5) TOTAL, REVENUES			4,782,340.00	1,650,000.00	-65.5%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		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		50,058,563.00	40,733,620.00	-18.6%	
	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			50,058,563.00	40,733,620.00	-18.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(45,276,223.00)	(39,083,620.00)	-13.7%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	18,818.00	0.00	-100.0%	
b) Transfers Out		7600-7629	18,818.00	0.00	-100.0%	
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)			(45,276,223.00)	(39,083,620.00)	-13.7%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	113,447,155.48	68,170,932.48	-39.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			113,447,155.48	68,170,932.48	-39.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			113,447,155.48	68,170,932.48	-39.9%	
2) Ending Balance, June 30 (E + F1e)			68,170,932.48	29,087,312.48	-57.3%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed		0740	0.00	0.00	0.076	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%	
		3700	0.00	0.00	0.0%	
d) Assigned		0790	69 170 000 40	20 007 242 40	E7 00/	
Other Assignments (by Resource/Object)		9780	68,170,932.48	29,087,312.48	-57.3%	
e) Unassigned/Unappropriated		0700				
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 0.00 0.00

Total, Restricted Balance

				0001.07	
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	1,391,500.00	1,263,307.00	-9.2%
5) TOTAL, REVENUES			1,391,500.00	1,263,307.00	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	225,000.00	209,000.00	-7.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			225,000.00	209,000.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,166,500.00	1,054,307.00	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,166,500.00	1,054,307.00	-9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,320,568.21	12,542,446.21	10.8%
b) Audit Adjustments		9793	55,378.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,375,946.21	12,542,446.21	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,375,946.21	12,542,446.21	10.3%
2) Ending Balance, June 30 (E + F1e)			12,542,446.21	13,596,753.21	8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,005,023.98	9,059,330.98	13.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	4,537,422.23	New
d) Assigned					
Other Assignments		9780	4,537,422.23	0.00	-100.0%
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		
			0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9120	0.00		
b) in Banks		9120	0.00		

Description Resource Coc	les 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		0.00		
1) Deferred Outflows of Resources	9490	0.00		
	9490			
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	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	0010	0.00	0.00	0.0
	0004	0.00		
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	361,000.00	255,000.00	-29.4
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0
Fees and Contracts				
Mitigation/Developer Fees	8681	1,030,500.00	1,008,307.00	-2.2
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
	01.99			-9.2
TOTAL, OTHER LOCAL REVENUE		1,391,500.00	1,263,307.00	
TOTAL, REVENUES		1,391,500.00	1,263,307.00	-9.2
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

Description         Resource Code         Object Code         Leader Instantion Advances         2020-90         2020-90         2020-90         2020-90         2000         0.00           Cheard international of fried Sames         2400         0.00         0.00         0.00         0.00           Dirth. CLASSIFIED SHARES         2400         0.00         0.00         0.00         0.00           EMACRE ENERTIS         2013-302         0.00         0.00         0.00         0.00           FPISS         2013-302         0.00         0.00         0.00         0.00           CASDMetrice Networks         2013-302         0.00         0.00         0.00         0.00           Vertice EnterTIS         2013-302         0.00 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>						
Circles Taxing and office Salaries Conserved24000.000Other Classifies Salaries Schwartes0.000CIRPL CIRPLE ENERTS0.000ENERTS201-30270.000STRS201-30270.000CADDIMetascharterature201-30270.000CADDIMetascharterature201-30270.000Mothers' Compensation201-30270.000Workers' Compensation301-30270.000OPERAdvote Singer Compensation300-30070.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0000.000Oper Compensation4000.0	Description	lesource Codes	Object Codes			Percent Difference
OPEN CYCLE SUSAINES2000.000.00DPUCYCE DENTS301-3120.000.00STRS3101-3120.000.00DPENS3301-3320.000.00CARDINACIONE Alternative3301-3320.000.00Unemplayment Insurance3301-3320.000.00Unemplayment Insurance3301-3320.000.00CPEB. Alceled731-17370.000.00OPEB. Alceled731-17370.000.00OPEB. Alceled731-17370.000.00OPEB. Alcele Statuse Environments3301-3320.000.00OPEB. Alcele Statuse Environments3301-3320.000.00OPEB. Alcele Statuse Environments3301-3320.000.00Total Collex All Statuse Environments3301-3320.000.00Total Collex All Statuse Environments3301-3320.000.00Total Collex All Statuse Environments4000.000.00Romers and Chen Enforments Materials4000.000.00Instante on Collex Statuse Environments5000.000.00Total Collex All Subplicts5000.000.00Instante on Chen Environments5000.000.00Instante Collex All Order Environments5000.000.00Total Collex All Statuse Environments5000.000.00Instante Collex All Order Environments5000.000.00Instante Collex All Order Envinture Environments5000.0	Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
TOTAL CASSIFIED SALARIES00ENPLOYE ENERTIS10000PERS310-13020.000.00PERS320-13020.000.00OADDIMAGEN/Kentaho301-13020.000.00Hash and Wirlare Benefits340-13020.000.00Unemplayment Insurance361-13020.000.00OPEB. Actual Enginesistica371-13720.000.00OPEB. Actual Enginesistica371-13720.000.00OPEB. Actual Enginesistica371-13720.000.00OPEB. Actual Enginesistica371-13720.000.00OPEB. Actual Enginesistica371-13720.000.00OPEB. Actual Enginesistica371-13720.000.00OPEB. Actual Enginesistica371-13720.000.00Ottoria. JENCY ENNERTIS0.000.000.00Ottoria. JENCY ENNERTIS0.000.000.00Approxed Textboots and Conclusional Materia41000.000.00Total. JENCY ENNERTIS0.000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose1000.000.00Total. Enclose <td>Clerical, Technical and Office Salaries</td> <td></td> <td>2400</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
BMPLOVE BENEFITS         313-3102         0.00         0.00           STRS         313-3102         0.00         0.00           DASDIMAticizer/Attentitye         331-3302         0.00         0.00           DASDIMaticizer/Attentitye         331-3302         0.00         0.00           Unemportantion         3351-3502         0.00         0.00           OPER Allocated         3703-3702         0.00         0.00           OPER Allocated Atom Enginyces         371-3732         0.00         0.00           Torke Torket And Stand Cone Curicula Materials         4100         0.00         0.00           Macrina in Staplies         4300         0.00         0.00           Torket Dorket And DurPLES         0.00         0.00         0.00           Starket And Ther Reference Methods         5500         0.00         0.00 <td< td=""><td>Other Classified Salaries</td><td></td><td>2900</td><td>0.00</td><td>0.00</td><td>0.0%</td></td<>	Other Classified Salaries		2900	0.00	0.00	0.0%
STRS300/3020.000.00PERS3201/3020.000.00CASD/Madcate/Attensity301/3020.000.00Healt and Waf as Benefits3401/3020.000.00Worker/Compensation3901/3020.000.00OPEB, Adve Emissione3901/3020.000.00OPEB, Adve Emissione41000.000.00OPED, Adve Emissione41000.000.00Agerored Tentoks and Concursion Meterials42000.000.00Owned Educate Expension40000.000.00Owned Expension40000.000.00Tork L. BEX/CISA MOD SUPPLIES0.000.000.00Subagroomeris for Services51000.000.00Taranters of Direct Cests57100.000.00Taranters of Direct Cests57000.000.00Communications50000.000.00Communications50000.000.00Taranters of Direct Cests57000.000.00Taranters of Direct Cests57000.000.00Taranters of Direct Cests5700	TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
PERS         301-302         0.00         0.00           OASD/Madates/Ansite Remains         301-302         0.00         0.00           Unensportent insurance         301-302         0.00         0.00           Workers' Compensation         301-302         0.00         0.00           OPER, Alcouted         3701-3702         0.00         0.00           OPER, Alcouted         3701-3702         0.00         0.00           OPER, Alcouted Employees         3715-372         0.00         0.00           Towner motions and Cone Curricula Materials         3101-3702         0.00         0.00           POWER         0.00         0.00         0.00         0.00           Money Methods and Cone Curricula Materials         4100         0.00         0.00           Nonceptities Explorement         400         0.00         0.00           Nonceptities Explorement         500         0.00         0.00           Stategreements for Sarvise         510         0.00         0.00           Stategreements for Sarvise         5500         0.00         0.00           Imariand Monesphaled Improvements         5500         0.00         0.00           Imariand Inforemones         5500         0.00         <	EMPLOYEE BENEFITS					
OASDI/Medicater/Lemain/e         3301-3302         0.00         0.000           Heats and Wafrae Benefites         3401-3402         0.00         0.000           Winkerg/Compensation         3601-3022         0.00         0.000           OPEB, Allicated         3701-3722         0.00         0.000           OPEB, Allicated         3701-3722         0.00         0.000           OPEB, Allicated         3701-3722         0.00         0.000           OPEB, Allicated Employees         3751-3722         0.00         0.000           TOTAL_EREVE/TEE BENETTS         0.00         0.000         0.000           Books and Ore Grancula Materials         4200         0.00         0.000           Noncapitalized Expignment         4200         0.00         0.000           Toravia and Conferences         5500         0.00         0.000           Toravia and Conferences         5500         0.00         0.000           Toravia and Conferences         5500         0.000         0.0	STRS		3101-3102	0.00	0.00	0.0%
Health and Waif are Benefits         3401-3402         0.00         0.000           Unengityment Insurance         3601-3602         0.00         0.00           OPEB, Alcrive Engityees         3701-3702         0.00         0.00           OPEB, Alcrive Engityees         3751-3752         0.00         0.00           Obter Engityees Benefits         3751-3752         0.00         0.00           TOTAL_EXPLOYCE ENERTIS         0.00         0.00         0.00           Books and Other Reference Materials         4100         0.00         0.00           Books and Other Reference Materials         4100         0.00         0.00           Meterial and Supplies         4200         0.00         0.00           Meterial and Supplies         4200         0.00         0.00           TotAL_ECORKAND SUPFUEIS         0.00         0.00         0.00           Services AND OTHER OPERATING EXPENDITURES         0.00         0.00         0.00           Insurance         5600         0.00         0.00         0.00           Operationary of Nonceptatized Improvements         5600         0.00         0.00         0.00           Travi and Conterional Materials         5600         0.00         0.00         0.00         0.00<	PERS		3201-3202	0.00	0.00	0.0%
Unemployment insurance3501-35020.000.00Winkers' Compensation3601-36020.000.00OPEB, Alcoxe Endpsyses3751-37220.000.00Other Endpsyses Benefits3501-35020.000.00TOTAL_EMPL/CEB ENERTITS0.000.000.00BOOK AND SUPPLIES4.000.000.00Approved Textbooks and Cone Curreula Materials4.000.000.00Noncaptilated Equipment4.000.000.00TOTAL_EMPL/CEB ENERTITS0.000.000.00BOOK and Other Reference Materials4.000.000.00Noncaptilated Equipment4.000.000.00Total, Leb/CK SAND SUPPLIES0.000.000.00SERVECES AND OTHER OPERATING EXPENDITURES0.000.00Subagements for Services5.000.000.00Taraf es of Direct Costs5.000.000.00Taraffer S Officie Costs5.000.000.00Transfer S Officie Costs5.000.000.00Total, Leb/CK SAND OTHER OPERATING EXPENDITURES2.00.000.00Taraffer S Officie Costs5.000.000.00Total Casts6.000.000.00Total Casts6.000.000.00Total Casts6.000.000.00Total Casts6.000.000.00Total Casts6.000.000.00Total Casts6.000.000.00Taraffer S Officie Costs	OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Workers' Compensation         3601-3602         0.00         0.00           OPEB, Allex Englayces         3761-3752         0.00         0.00           Other Englayces Bandits         3001-3002         0.00         0.00           TOTAL, EARLOYEE BENEFITS         0.00         0.00         0.00           BOOKS AND SUPPLIES         0.00         0.00         0.00           Materials and Other Enderonce Materials         400         0.00         0.00           Nonceptiales Equipment         4400         0.00         0.00           ToTAL, BOOKS AND SUPPLIES         0.00         0.00         0.00           Segregreements for Services         5100         0.00         0.00           Travel and Conferences         5400-5450         0.00         0.00           Insurance         5400-5450         0.00         0.00           Travel and Conferences         5400         0.00         0.00           Transfers of Direct Costs         1.00         0.00         0.00	Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
OPEB. Aloxated         37013702         0.00         0.00           OPEB. Active Employees         37513702         0.00         0.00           ToTAL Active Employees Bearfs         39013902         0.00         0.00           BOCKS AND SUPLIES         0.00         0.00         0.00           BOCKS AND SUPLIES         0.00         0.00         0.00           BOCKS AND SUPLIES         0.00         0.00         0.00           Bocks and Other Reference Materials         4200         0.00         0.00           Noncapitalize Equipment         4400         0.00         0.00           ToTAL, BOOKS AND SUPPLIES         0.00         0.00         0.00           Subagreements for Services         5100         0.00         0.00           Tarwise and Nonexplatized Improvements         5800         0.00         0.00           Professiona and Honexbegning Services         5800         0.00         0.00           Transfer or Direct Cots         5700         0.00         0.00           Transfers or Direct Cots         5700         0.00         0.00           Transfers or Direct Cots - Interfund         570         0.00         0.00           Transfers or Direct Cots - Interfund         500         0.00	Unemployment Insurance		3501-3502	0.00	0.00	0.0%
OPEB. Active Employees         3751-3752         0.00         0.000           Other Employees Benefits         3901-3902         0.000         0.000           DORD Section S	Workers' Compensation		3601-3602	0.00	0.00	0.0%
Other Employee Benefits         3001-3002         0.00         0.00           TOTAL_EMPLOYEE ENERTITS         0.00         0.00         0.00           BOOKS AND SUPPLIES         0.00         0.00         0.00           Books and Other Reference Materials         4200         0.00         0.00           Materials and Supplies         4200         0.00         0.00           Noncapitalized Equipment         4400         0.00         0.00           TOTAL. BOOKS AND SUPPLIES         0.00         0.00         0.00           SERVICES AND OTHER OPERATING EXPENDITURES         0.00         0.00         0.00           Subagreements for Services         500         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5600         0.00         0.00           Transfer of Direct Cotts - Interfund         570         0.00         0.00           Operations and Ousekeeping Services and Operating Expenditures         5800         0.00         0.00           Communications         570         0.00         0.00         0.00         0.00           Transfer of Direct Cotts - Interfund         5700         0.00         0.00         0.00	OPEB, Allocated		3701-3702	0.00	0.00	0.0%
TOTAL. EMPLOYEE BENEFITS0.000.00BOOK AND SUPPLIES0.000.00Approved Functions and Core Cunculua Materials42000.00Books and Other Reference Materials42000.00Materials and Supplies42000.00Noncapitalized Equipment40000.00TOTAL, BOOKS AND SUPPLIES0.000.00SERVICES AND OTHER OPERATING EXPENDITURES0.000.00Subagement for Sarvices5000.00Travel and Conferences5000.00Operations and Housekeeping Services5000.00Pertex Costs - Interfund5000.00Portestional/Consulting Services and Operating Expenditures5002250000Communications500225000020900000Portestional/Consulting Services and Operating Expenditures500200Contract Costs - Interfund500225000020900000Contract Costs - Interfund500225000020900000Contract Costs - Interfund50020000000.00Dirota, SERVICES AND OTHER OPERATING EXPENDITURES225000020900000Dirota, Stark School Libraries of Major Expenditures5000.00Building and Improvements6000.000.00Building and Improvements of Buildings6000.000.00Building and Improvements of Buildings6000.000.00Building and Improvements of Buildings6000.000.00Building and Improvements of Buildings6000.00	OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
BOOKS AND SUPPLIES         4100         0.00         0.00           Bocks and Other Reference Materials         4200         0.00         0.00           Metrials and Supplies         4300         0.00         0.00           Nonceptialized Equipment         4400         0.00         0.00           TOTAL, BOOKS AND SUPPLIES         0.00         0.00         0.00           Subgreements for Services         5100         0.00         0.00           Travel and Conferences         5200         0.00         0.00           Insurance         5400-550         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Travel and Conferences         5500         0.00         0.00           Insurance         5710         0.00         0.00           Operations and Housekeeping Services         5800         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00         0.00           Communications         5900         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	Other Employee Benefits		3901-3902	0.00	0.00	0.0%
Approved Textbooks and Core Curticula Materials         4100         0.000         0.000           Books and Other Reference Materials         4200         0.00         0.000           Materials and Supplies         4300         0.00         0.000           Noncapitalized Equipment         4400         0.00         0.00           TOTAL, BOOKS AND SUPPLIES         0.00         0.00         0.00           SERVICES AND OTHER OPERATING EXPENDITURES         0.00         0.000         0.000           Travel and Conferences         5200         0.00         0.000           Operations and Housekeeping Services         5500         0.00         0.000           Rentals, Leases, Repairs, and Noncapitalized Improvements         5500         0.00         0.000           Transfers of Direct Costs         5710         0.00         0.000           Profession/Costuling Services and Operating Expenditures         5900         0.000         0.000           Communications         5900         0.00         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000         0.000 <t< td=""><td>TOTAL, EMPLOYEE BENEFITS</td><td></td><td></td><td>0.00</td><td>0.00</td><td>0.0%</td></t<>	TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
Books and Other Reference Materials         4200         0.000         0.000           Materials and Supplies         4300         0.00         0.000           Noncapitalized Equipment         4300         0.00         0.000           TOTAL, BOOKS AND SUPPLIES         0.00         0.000           Subagements for Services         5100         0.000         0.000           Travel and Conferences         5400         0.000         0.000           Insurance         5400         0.000         0.000           Operations and Housekeeping Services         5500         0.00         0.000           Transfers of Direct Costs         5101         0.000         0.000           Transfers of Direct Costs - Interfund         5750         0.000         0.000           Communications         5800         225.000.0         209.000.00           TortAL, SERVICES AND OTHER OPERATING EXPENDITURES         225.000.0         0.000           Communications         5800         0.00         0.000           TortAL, SERVICES AND OTHER OPERATING EXPENDITURES         225.000.0         0.000           Land         Improvements         6170         0.00         0.000           Land Improvements of Buildings         6200         0.00	BOOKS AND SUPPLIES					
Materials and Supplies         4300         0.00         0.000           Nonceptilatized Equipment         4400         0.00         0.00           TOTAL, BOCKS AND SUPPLIES         0.00         0.00           Subagreements for Services         5100         0.00         0.00           Travel and Conferences         5200         0.00         0.00           Insurance         5600         0.00         0.00           Operations and Housekeeping Services         5600         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs - Interfund         5710         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00         0.00           ToTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00<	Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Noncapitalized Equipment         4400         0.00         0.00           TOTAL, BCOKS AND SUPPLIES         0.00         0.00         0.00           SERVICES AND OTHER OPERATING EXPENDITURES         500         0.00         0.00           Subagreements for Services         5200         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs         5750         0.00         0.00           Communications         5800         225,000.00         209,00.00           Communications         5900         0.00         0.00           Communications         6100         0.00         0.00           Land         6100         0.00         0.00           Buildings and Improvements         6300         0.00         0.00           Buildings and Improvements         6300         0.00         0.00           Buildings and Improvements of Buildings         6300         0.00         0.00	Books and Other Reference Materials		4200	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES         0.00         0.00           Subagreements for Services         5100         0.00         0.00           Travel and Conferences         5200         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Transfers of Direct Costs         5700         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           ToTAL, SEVICES AND OTHER OPERATING EXPENDITURES         5800         225,00.00         209,00.00           Communications         5900         0.00         0.00         0.00           ToTAL, SEVICES AND OTHER OPERATING EXPENDITURES         225,00.00         209,00.00         0.00           Communications         5900         0.00         0.00         0.00           ToTAL, SEVICES AND OTHER OPERATING EXPENDITURES         225,00.00         209,00.00         0.00           Communications         6100         0.00         0.00         0.00           Land         Inprovements of Buildings         6200         0.00         0.00         0.00           Buildings and Inprovements of Major Expansion of School Libraries	Materials and Supplies		4300	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES         5100         0.00         0.00           Subagreements for Services         5100         0.00         0.00           Travel and Conferences         5200         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           Profressional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00         0.00         0.00           Land         6100         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.	Noncapitalized Equipment		4400	0.00	0.00	0.0%
Subagreements for Services         5100         0.00         0.00           Travel and Conferences         5200         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5600         225.000.00         209.000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225.000.00         209.000.00         0.00           Communications         6900         0.00         0.00         0.00           Total, SERVICES AND OTHER OPERATING EXPENDITURES         225.000.00         209.000.00         0.00           Land         6100         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td>TOTAL, BOOKS AND SUPPLIES</td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
Tavel and Conferences         5200         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00           CAPITAL OUTLAY         225,000.00         209,000.00           Land Improvements         6100         0.00         0.00           Buildings and Improvements of Buildings         6200         0.00         0.00           Buoks and Media for New School Libraries or Major Expansion of School Libraries         6300         0.00         0.00           Equipment         6500         0.00         0.00         0.00         0.00         0.00         0.00         0.00	SERVICES AND OTHER OPERATING EXPENDITURES					
Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00           CAPITAL OUTLAY         225,000.00         0.00         0.00         0.00           Land         6100         0.00         0.00         0.00         0.00           Buildings and Improvements of Buildings         6200         0.00	Subagreements for Services		5100	0.00	0.00	0.0%
Operations and Housekeeping Services         5500         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs         1nterfund         5750         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00           CAPITAL OUTLAY         225,000.00         209,000.00         0.00         0.00           Land         6100         0.00         0.00         0.00           Buildings and Improvements of Buildings         6200         0.00         0.00           Books and Media for New School Libraries or Major Expansion of School Libraries         6300         0.00         0.00           Equipment         6400         0.00         0.00         0.00         0.00         0.00           Lease Assets         6600         0.00         0.00         0.00         0.00         0.00         0.00 <td< td=""><td>Travel and Conferences</td><td></td><td>5200</td><td>0.00</td><td>0.00</td><td>0.0%</td></td<>	Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00           CAPITAL OUTLAY         225,000.00         209,000.00         0.00         0.00           Land         6100         0.00         0.00         0.00         0.00           Buildings and Improvements         Buildings         6200         0.00         0.00         0.00           Equipment         6400         0.00	Insurance		5400-5450	0.00	0.00	0.0%
Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs - Interfund         5750         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00           CAPITAL OUTLAY         225,000.00         209,000.00           Land         6100         0.00         0.00           Buildings and Improvements         6170         0.00         0.00           Books and Media for New School Libraries or Major Expansion of School Libraries         6300         0.00         0.00           Equipment         6400         0.00         0	Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund         5750         0.00         0.00           Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00           CAPITAL OUTLAY         225,000.00         0.00         0.00         0.00           Land         6100         0.00         0.00         0.00           Buildings and Improvements         6100         0.00         0.00         0.00           Books and Media for New School Libraries or Major Expansion of School Libraries         6300         0.00         0.00           Equipment         6400         0.00         0.00         0.00           Lease Assets         6600         0.00         0.00         0.00           Subscription Assets         6700         0.00         0.00         0.00           TOTAL, CAPITAL OUTLAY         0.00         0.00         0.00         0.00           Equipment Replacement         6600         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.	Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures         5800         225,000.00         209,000.00           Communications         5900         0.00         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00         0.00           CAPITAL OUTLAY         6100         0.00         0.00         0.00           Land         6107         0.00         0.00         0.00           Buildings and Improvements         6200         0.00         0.00         0.00           Books and Media for New School Libraries or Major Expansion of School Libraries         6300         0.00         0.00           Equipment         6400         0.00         0.00         0.00           Equipment Replacement         6500         0.00         0.00         0.00           Lease Assets         6600         0.00         0.00         0.00         0.00           Subscription Assets         6700         0.00 <td>Transfers of Direct Costs</td> <td></td> <td>5710</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Transfers of Direct Costs		5710	0.00	0.00	0.0%
Communications         5900         0.00         0.00           TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES         225,000.00         209,000.00           CAPITAL OUTLAY         6100         0.00         0.00           Land         6100         0.00         0.00           Land Improvements         6170         0.00         0.00           Buildings and Improvements of Buildings         6200         0.00         0.00           Books and Media for New School Libraries or Major Expansion of School Libraries         6300         0.00         0.00           Equipment         Equipment         6400         0.00         0.00           Equipment Replacement         6500         0.00         0.00           Lease Assets         6600         0.00         0.00           Subscription Assets         6700         0.00         0.00           TOTAL, CAPITAL OUTLAY         0.00         0.00         0.00           Other Transfers Out         JI Others         7299         0.00         0.00	Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES225,000.00209,000.00CAPITAL OUTLAY61000.000.00Land61000.000.00Land Improvements61700.000.00Buildings and Improvements of Buildings62000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Equipment64000.000.00Equipment Replacement65000.000.00Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00Other Transfers OutAll Others7290.000.00All Other Transfers Out to All Others7290.000.00	Professional/Consulting Services and Operating Expenditures		5800	225,000.00	209,000.00	-7.1%
CAPITAL OUTLAY61000.000.00Land61000.000.000.00Land Improvements61700.000.00Buildings and Improvements of Buildings62000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Equipment64000.000.000.00Equipment Replacement65000.000.00Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00OTHER OUTGO (excluding Transfers of Indirect Costs)Other Transfers Out72990.000.00	Communications		5900	0.00	0.00	0.0%
Land61000.000.00Land Improvements61700.000.00Buildings and Improvements of Buildings62000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Equipment64000.000.000.00Equipment Replacement65000.000.00Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00Other Transfers Out72990.000.00	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,000.00	209,000.00	-7.1%
Land Improvements61700.000.00Buildings and Improvements of Buildings62000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Equipment64000.000.00Equipment Replacement65000.000.00Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00Other Transfers Out All Other S72990.000.00	CAPITAL OUTLAY					
Buildings and Improvements of Buildings62000.000.00Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Equipment64000.000.00Equipment Replacement65000.000.00Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00OTHER OUTGO (excluding Transfers of Indirect Costs)Other Transfers Out72990.000.00	Land		6100	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries63000.000.00Equipment64000.000.00Equipment Replacement65000.000.00Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00OTHER OUTGO (excluding Transfers of Indirect Costs)Other Transfers Out72990.000.00	Land Improvements		6170	0.00	0.00	0.0%
Equipment         6400         0.00         0.00           Equipment Replacement         6500         0.00         0.00           Lease Assets         6600         0.00         0.00           Subscription Assets         6700         0.00         0.00           TOTAL, CAPITAL OUTLAY         0.00         0.00         0.00           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         7299         0.00         0.00         0.00	Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment Replacement         6500         0.00         0.00           Lease Assets         6600         0.00         0.00           Subscription Assets         6700         0.00         0.00           TOTAL, CAPITAL OUTLAY         0.00         0.00         0.00           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         7299         0.00         0.00         0.00	Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Lease Assets66000.000.00Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00OTHER OUTGO (excluding Transfers of Indirect Costs)Other Transfers Out72990.000.00	Equipment		6400	0.00	0.00	0.0%
Subscription Assets67000.000.00TOTAL, CAPITAL OUTLAY0.000.000.00OTHER OUTGO (excluding Transfers of Indirect Costs)Other Transfers Out72990.000.00	Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY0.000.00OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other S Out to All Others72990.000.00	Lease Assets		6600	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)     Image: Cost of Indirect Cost of Indindirect Cost of Indirect Cost of Indirect Cost of Indirect	Subscription Assets		6700	0.00		0.0%
Other Transfers Out     All Others     7299     0.00	TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
All Other Transfers Out to All Others 7299 0.00 0.00						
Debt Service	All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
						1
Debt Service - Interest 7438 0.00 0.00						0.0%
Other Debt Service - Principal 0.00 0.00			7439			0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     0.00						0.0%
TOTAL, EXPENDITURES         225,000.00         209,000.00	TOTAL, EXPENDITURES			225,000.00	209,000.00	-7.1%
INTERFUND TRANSFERS						1
INTERFUND TRANSFERS IN						1
Other Authorized Interfund Transfers In 8919 0.00 0.00			8919			0.0%
(a) TOTAL, INTERFUND TRANSFERS IN 0.00	(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 0.00 0.00			7619			0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES	SOURCES			ļ		

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,391,500.00	1,263,307.00	-9.2%
5) TOTAL, REVENUES			1,391,500.00	1,263,307.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		225,000.00	209,000.00	-7.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
		Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			225,000.00	209,000.00	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,166,500.00	1,054,307.00	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,166,500.00	1,054,307.00	-9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,320,568.21	12,542,446.21	10.8%
b) Audit Adjustments		9793	55,378.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,375,946.21	12,542,446.21	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,375,946.21	12,542,446.21	10.3%
2) Ending Balance, June 30 (E + F1e)			12,542,446.21	13,596,753.21	8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,005,023.98	9,059,330.98	13.2%
c) Committed		0740	0,000,020.00	2,000,000.00	10.270
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750 9760	0.00	4,537,422.23	0.0% New
		3700	0.00	7,007,422.20	New
d) Assigned		0700	4 507 400 00	0.00	400.00
Other Assignments (by Resource/Object)		9780	4,537,422.23	0.00	-100.0%
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 2024-25 Actuals Budget
	9010	Other Restricted Local	8,005,023.98 9,059,330.98
Total, Restricted Balance			8,005,023.98 9,059,330.98

Total, Restricted Balance

#### Budget, July 1 County School Facilities Fund Expenditures by Object

#### 2023-24 2024-25 Percent Description Resource Codes Object Codes Estimated Actuals Budget Difference A. REVENUES 1) LCFF Sources 8010-8099 0.00 0.00 0.0% 2) Federal Revenue 8100-8299 0.00 0.00 0.0% 3) Other State Revenue 8300-8599 0.00 0.00 0.0% 4,528.00 2,373.5% 4) Other Local Revenue 8600-8799 112,000.00 5) TOTAL, REVENUES 4,528.00 112,000.00 2,373.5% **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 0.00 0.00 0.0% 2) Classified Salaries 2000-2999 0.00 0.00 0.0% 3) Employee Benefits 3000-3999 0.00 0.00 0.0% 4) Books and Supplies 4000-4999 0.00 0.00 0.0% 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.0% 6000-6999 0.00 0.00 0.0% 6) Capital Outlay 7100-7299, 7) Other Outgo (excluding Transfers of Indirect Costs) 0.00 0.00 0.0% 7400-7499 8) Other Outgo - Transfers of Indirect Costs 0.00 0.00 0.0% 7300-7399 9) TOTAL, EXPENDITURES 0.00 0.00 0.0% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 4,528.00 112,000.00 2,373.5% D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.0% b) Transfers Out 7600-7629 0.00 0.00 0.0% 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.0% 0.00 0.00 0.0% b) Uses 7630-7699 0.00 0.00 0.0% 3) Contributions 8980-8999 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 4,528.00 112,000.00 2,373.5% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance -18.112.0% 9791 a) As of July 1 - Unaudited (25.00)4.503.00 b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) (25.00)4.503.00 -18.112.0% d) Other Restatements 9795 0.00 0.00 0.0% (25.00) 4,503.00 -18,112.0% e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 4,503.00 116,503.00 2,487.2% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.0% Prepaid Items 9713 0.00 0.00 0.0% 0.00 0.00 0.0% All Others 9719 0.0% b) Restricted 9740 3.00 3.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% d) Assigned Other Assignments 9780 4,500.00 116,500.00 2.488.9% 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 9110 0.00 a) in County Treasury 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 0.00 d) with Fiscal Agent/Trustee 9135 e) Collections Awaiting Deposit 9140 0.00

California Dept of Education

Description Re	esource Codes Ob	ject 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			0.00		
		9500	0.00		
1) Accounts Payable					
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					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
		0390			
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,503.00	112,000.00	2,387.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	25.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,528.00	112,000.00	2,373.5%
TOTAL, REVENUES			4,528.00	112,000.00	2,373.5%
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		2000	0.00	0.00	0.09
			0.00	0.00	0.09
EMPLOYEE BENEFITS	-	101 01-5			
STRS		101-3102	0.00	0.00	0.09
PERS		201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative	а	301-3302	0.00	0.00	0.04
Health and Welfare Benefits	3	401-3402	0.00	0.00	0.0
Unemployment Insurance	3	501-3502	0.00	0.00	0.0
Workers' Compensation	3	601-3602	0.00	0.00	0.0
OPEB, Allocated	3	701-3702	0.00	0.00	0.0
OPEB, Active Employees		751-3752	0.00	0.00	0.0
				0.00	0.0
Other Employee Benefits	3	901-3902	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service		7429	0.00	0.00	0.0%
Debt Service - Interest Other Debt Service - Principal		7438 7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS			0.00	0.00	0.0%
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0.00	0.00	0.070
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
California Dept of Education					

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File: Fund-D, Version 5

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,528.00	112,000.00	2,373.5%
5) TOTAL, REVENUES			4,528.00	112,000.00	2,373.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
o) Fiant Services	8000-8999	Europet 7000	0.00	0.00	0.078
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,528.00	112,000.00	2,373.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000 1020	0.00	0.00	0.070
		8030 8070	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,528.00	112,000.00	2,373.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(25.00)	4,503.00	-18,112.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(25.00)	4,503.00	-18,112.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(25.00)	4,503.00	-18,112.0%
2) Ending Balance, June 30 (E + F1e)			4,503.00	116,503.00	2,487.2%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.00	3.00	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		5760	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		0790	4,500.00	116 500 00	0 400 00/
		9780	4,500.00	116,500.00	2,488.9%
e) Unassigned/Unappropriated		0			
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
7710	State School Facilities Projects	3.00	3.00
Total, Restricted Balance		3.00	3.00

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#### 2023-24 2024-25 Percent Description Resource Codes Object Codes Estimated Actuals Budget Difference A. REVENUES 1) LCFF Sources 8010-8099 0.00 0.00 0.0% 2) Federal Revenue 8100-8299 0.00 0.00 0.0% 3) Other State Revenue 8300-8599 0.00 0.00 0.0% 5,673,500.00 5,424,295.00 4.6% 4) Other Local Revenue 8600-8799 5) TOTAL, REVENUES 5,424,295.00 5,673,500.00 4.6% **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 0.00 0.00 0.0% 2) Classified Salaries 2000-2999 0.00 0.00 0.0% 3) Employee Benefits 3000-3999 0.00 0.00 0.0% 4) Books and Supplies 4000-4999 1,086,390.00 0.00 -100.0% 5) Services and Other Operating Expenditures 5000-5999 13,672.00 0.00 -100.0% 17,073,823.30 27,893,777.00 63.4% 6) Capital Outlay 6000-6999 7100-7299, 7) Other Outgo (excluding Transfers of Indirect Costs) 2,707,765.00 4,190,170.00 54.7% 7400-7499 8) Other Outgo - Transfers of Indirect Costs 0.0% 7300-7399 0.00 0.00 9) TOTAL, EXPENDITURES 20,881,650.30 32.083.947.00 53.6% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 70.9% (15,457,355.30) (26,410,447.00) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 1.374.914.00 0.00 -100.0% 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% 0.00 0.0% b) Uses 7630-7699 0.00 0.0% 3) Contributions 8980-8999 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 1,374,914.00 0.00 -100.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) (14,082,441.30) (26,410,447.00) 87.5% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 9791 49.005.877.49 34.923.436.19 a) As of July 1 - Unaudited -28.7% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 49,005,877.49 34.923.436.19 -28.7% d) Other Restatements 9795 0.00 0.00 0.0% 49,005,877.49 34,923,436.19 -28.7% e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 34,923,436.19 8,512,989.19 -75.6% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% Stores 9712 0.00 0.00 0.0% 9713 0.00 0.00 0.0% Prepaid Items 0.00 0.00 0.0% All Others 9719 33,548,522.19 b) Restricted 9740 7,138,075.19 -78.7% c) Committed Stabilization Arrangements 9750 0.00 0.00 0.0% Other Commitments 9760 0.00 0.00 0.0% d) Assigned 9780 1,374,914.00 1.374.914.00 0.0% Other Assignments 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 9110 0.00 a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00 9130 0.00 c) in Revolving Cash Account d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00

California Dept of Education

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	4,825,000.00	5,323,500.00	10.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	333,516.00	350,000.00	4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	265,779.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,424,295.00	5,673,500.00	4.6%
TOTAL, REVENUES			5,424,295.00	5,673,500.00	4.6%
CLASSIFIED SALARIES		2200	0.00	0.00	0.00
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2300 2400	0.00	0.00	0.0%
Clercal, Technical and Office Salaries Other Classified Salaries		2400	0.00	0.00	
		2900			0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS STRS		3101-3102	0.00	0.00	0.00
PERS		3101-3102 3201-3202	0.00		0.0%
PERS OASDI/Medicare/Alternative		3201-3202 3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602 3701-3702	0.00 0.00	0.00 0.00	0.0%
OPEB, Allocated					

California Dept of Education

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	0.09
Materials and Supplies		4300	16,640.00	0.00	-100.09
Noncapitalized Equipment		4400	1,069,750.00	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			1,086,390.00	0.00	-100.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
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	10,220.00	0.00	-100.04
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	3,452.00	0.00	-100.09
Communications		5900	0.00	0.00	0.04
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,672.00	0.00	-100.04
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	2,381,024.00	0.00	-100.09
Buildings and Improvements of Buildings		6200	14,061,602.30	27,893,777.00	98.49
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	559,521.00	0.00	-100.04
Equipment Replacement		6500	71,676.00	0.00	-100.04
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,073,823.30	27,893,777.00	63.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)				İ	
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.04
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	1,648,288.00	3,256,695.00	97.69
Other Debt Service - Principal		7439	1,059,477.00	933,475.00	-11.99
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,707,765.00	4,190,170.00	54.79
TOTAL, EXPENDITURES			20,881,650.30	32,083,947.00	53.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,374,914.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			1,374,914.00	0.00	-100.09
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	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.04
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09

California Dept of Education

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)			1,374,914.00	0.00	-100.0%

					F8BJJR37UM(2024-25)
Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,424,295.00	5,673,500.00	4.6%
5) TOTAL, REVENUES			5,424,295.00	5,673,500.00	4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,173,487.30	27,893,777.00	53.5%
		Except 7600-	10, 110, 101,000	21,000,111.00	00.070
9) Other Outgo	9000-9999	7699	2,708,163.00	4,190,170.00	54.7%
10) TOTAL, EXPENDITURES			20,881,650.30	32,083,947.00	53.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,457,355.30)	(26,410,447.00)	70.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,374,914.00	0.00	-100.0%
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			1,374,914.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,082,441.30)	(26,410,447.00)	87.5%
F. FUND BALANCE, RESERVES			,		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,005,877.49	34,923,436.19	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,005,877.49	34,923,436.19	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,005,877.49	34,923,436.19	-28.7%
2) Ending Balance, June 30 (E + F1e)			34,923,436.19	8,512,989.19	-75.6%
Components of Ending Fund Balance			01,020,100.10	0,012,000.10	10.075
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
-		9711	0.00	0.00	0.0%
Stores		9712	0.00		
Prepaid Items				0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,548,522.19	7,138,075.19	-78.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,374,914.00	1,374,914.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

37 68452 0000000 Form 40 F8BJJR37UM(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	33,548,522.19	7,138,075.19
Total, Restricted Balance			33,548,522.19	7,138,075.19

			1		F8BETSEJXJ(2024-2
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,475,100.00	2,177,525.00	-12.0%
5) TOTAL, REVENUES			2,475,100.00	2,177,525.00	-12.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,127,738.00	1,136,534.00	0.8%
3) Employee Benefits		3000-3999	489,712.00	632,710.00	29.2%
4) Books and Supplies		4000-4999	116,857.00	295,000.00	152.4%
5) Services and Other Operating Expenses		5000-5999	226,282.00	86,282.00	-61.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			0.00
8) Other Outgo - Transfers of Indirect Costs		7400-7499 7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		1000 1000	1,960,589.00	2,150,526.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514,511.00	26,999.00	-94.8%
D. OTHER FINANCING SOURCES/USES			514,511.00	20,000.00	-34.070
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			514,511.00	26,999.00	-94.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,617,887.84	2,132,398.84	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,617,887.84	2,132,398.84	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,617,887.84	2,132,398.84	31.8%
2) Ending Net Position, June 30 (E + F1e)			2,132,398.84	2,159,397.84	1.3%
Components of Ending Net Position			_,,	_,,	
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,132,398.84	2,159,397.84	1.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS		0100	0.00	0.00	0.07
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		3300	0.00		
ivji ind haatta					
a) Land		0/10	0.00		
a) Land b) Land Improvements		9410 9420	0.00 0.00		

escription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
		3475	0.00		
11) TOTAL, ASSETS			0.00		
		0.400	0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
THER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	C
All Other State Revenue	All Other	8590	0.00	0.00	۵
TOTAL, OTHER STATE REVENUE			0.00	0.00	C
THER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	C
Leases and Rentals		8650	0.00	0.00	C
Interest		8660	25,100.00	52,525.00	109
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	C
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	C
Other Local Revenue					
All Other Local Revenue		8699	2,450,000.00	2,125,000.00	-13
TOTAL, OTHER LOCAL REVENUE			2,475,100.00	2,177,525.00	-12
OTAL, REVENUES			2,475,100.00	2,177,525.00	-12
ERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	C
Certificated Pupil Support Salaries		1200	0.00	0.00	C
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	(
Other Certificated Salaries		1900	0.00	0.00	(
TOTAL, CERTIFICATED SALARIES			0.00	0.00	(

SACS Financial Reporting Software - SACS V9.1

Observations Constraint Supports Constraint Supports Constraint Support Constraint	Percent Difference	024-25 udget		2023-24 Estimated Actuals	Object Codes	n Resource Codes
Closed Under Closed Diver Closed Diver Closed Diver Closed Diver Closed Diver Closed Diver Closed Diver Closed Diver Closed 	0.0%	0.00		0.00	2200	Support Salaries
OPME CLASSINGE SUPEICS0000DVDL CLASSINGE SUPEICS11105.01.0111105.01.0111105.01.0111105.01.0111105.01.01DVDL CLASSINGE SUPEICS2101.01.012101.01.012101.01.012101.01.0111105.01.0111105.01.01DVDL CLASSINGE SUPEICS2101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01.012101.01	-29.2%	25,412.00		35,878.00	2300	Supervisors' and Administrators' Salaries
TOTAL LOSARIED SALARES11.127.30011.1	0.0%	0.00		0.00	2400	echnical and Office Salaries
bmp.upter BENEFITS         300 1102         0.00         0.00           GRS         300 1102         0.00         0.00         0.00           GASDIMARCHATTERNAN         300 1302         85,730.00         201,140.00         201,140.00           GASDIMARCHATTERNAN         300 1302         182,834.00         221,800.00         201,140.00         200,00         0.00 <td>0.0%</td> <td>0.00</td> <td></td> <td>0.00</td> <td>2900</td> <td>ssified Salaries</td>	0.0%	0.00		0.00	2900	ssified Salaries
STRS310-1320.000.000.00DMSDIMbedrografikaments331-33224.2.5.005.5.2.00	0.8%	1,136,534.00	1,1	1,127,738.00		LASSIFIED SALARIES
PEPSS01-30292.0092.91 (0)92.91 (0)92.92 (						BENEFITS
DASE/Discover AdversariaStitl-inddStitl-inddStitl-inddStitl-inddHeath and Welf se Devilts361-3402361-3402361-3402361-3402361-3402361-3402Winders Composition301-3402301-3402301-3402361-3402361-3402361-3402OPES. Advects Engryseis371-37020.00 </td <td>0.0%</td> <td>0.00</td> <td></td> <td>0.00</td> <td>3101-3102</td> <td></td>	0.0%	0.00		0.00	3101-3102	
Heath of Warfer Devention301-302122,34.00221,300Unmanity-met Instanton3501-362335.55.001Vorkers' Competation3501-362335.55.001OPER, Actus Empryses371.37720.000.001OPER, Actus Empryses371.37720.000.001TOTAL, SECVORE EMPSITE-487.7000.00,0011POUR AND SUPPLIES-487.7000.00,000.001Pourse Empryses and Calce Indexisia4005.500.000.00,001Instantia and Supplies41000.000.001Record And Diric Perference Indexisia42005.500.000.00,001Instantia and Supplies41000.000.0011Sector And Diric Perference Indexisia42005.500.000.00,001Instantia and Supplies114.8700235.500.000.00,001Sector And Diric Perference Indexisia42005.500.000.00,001Instantia and Supplies5.5000.00,000.00,001Sector And Diric Perference5.5000.00,000.00,001Instantian and Nonceptated Inprovements5.5000.00,000.00,001Instantian and Nonceptated Inprovements5.5000.70,00,000.00,001Instantian Charles Costs - Interference1.282.8201.580.8000.00,001Instantian and Nonceptated Inprovements5.5000.00,000.00,001Instantian Cha	20.0%	291,141.00	2	242,576.00	3201-3202	
Unequery ment insuance301:1302309:03303:00303:00Worker Competiation301:130270.00131.867.00131.867.00OPEB. Advice Entry view375:13720.000.000131.867.00OPEB. Advice Entry view335:13720.000.0001000TOTAL ENCVEC EXENTITIS301:130270.000.0001000Boots And Supplie41000.0000.0000.0001000Boots And Supplie41000.0000.0000.0000.0001000Boots And Supplie41000.0	-30.8%	59,296.00		85,730.00	3301-3302	adicare/Alternative
Where Where Origination Constraints900-900 20100900-900-900-900 20100900-900-900-900-900 20100900-900-900-900-900-900 20100900-900-900-900-900-900-900-900-900-900	91.5%	231,380.00	2	120,844.00	3401-3402	J Welfare Benefits
OPEB. Alward3701-37220.0013.857.00OPEB. Alward Employes3751-37520.000.000.00TOTAL Employes Emerits301-302.00.000.000.00TOTAL SML OVE ERVETIS400.700.000.000.00BOOSA AND SUPPLIES40005.500.00.000.00Nanospitalizad Eulprint40005.500.00.000.00Nanospitalizad Eulprint40005.500.00.000.00ToTAL BOOSA AND SUPPLIES40000.000.000.00ToTAL BOOSA AND SUPPLIES40000.000.000.00ToTAL BOOSA AND SUPPLIES50000.000.000.00ENROSE AND THE OPERATING EXPENSES50005.000.00.000.00Destructs and Nonspitaled Improvements50000.000.000.00Instance50000.000.000.000.00Destructs and Nonspitaled Improvements50000.000.000.00Tamafers of Direct Casts50000.000.000.00Constances and5000.000.000.000.00Destructs and Nonspitaled Improvements50002.50.500.000.00Tamafers of Direct Casts50000.000.000.00Destructs and Nonspitaled Improvements50000.000.00Direct Casts50000.000.000.00Direct Casts50000.000.000.00Direct Casts5000 <td< td=""><td>-42.5%</td><td>533.00</td><td></td><td>927.00</td><td>3501-3502</td><td>ment Insurance</td></td<>	-42.5%	533.00		927.00	3501-3502	ment Insurance
OPER Adve Employee Benefits0000.000Other Employee Benefits448.07.2000.000BOCK AND SUPPLIES448.07.2000.000BOCK AND SUPPLIES40000.000Adventises and Car Curves Materials40000.000Mennies and Car Curves Materials40000.000Mennies and Car Curves Materials40000.000Mennies and Supplet40000.0000.000Food40000.0000.000Food40000.0000.000Food1018.0000.0000.000Food1018.0000.0000.000Food50000.0000.000Torvel and Conferences50000.0000.000Torvel and Menderality Exercities and Housekeeping Sovices50000.000Torsel and Dise Costs50000.	-7.9%	36,503.00		39,635.00	3601-3602	Compensation
Chec namione search is TOTAL, EMPLOYEE ENEPTIS         Sear.71.00         0.00           COTA AL SUPPLIES         480.71.20         582.71.00         1           Approved Testhooks and Conc Curticuls Materials         4000         0.00         0.00         1           Dools and Differ forme Namions         4000         5.138.00         0.000         1           Morenets and Supples         4300         116.519.00         2.05.0000         1           Nonspatizated Examines         4000         5.138.00         0.000         1           Subagreements for Services         5100         0.000         0.000         1           Subagreements for Services         5100         0.000         0.000         1           Tarel and Conferences         5000         0.000         0.000         1           Insurance         5000         0.000         0.000         1           Insurance         5000         0.000         0.000         1           Tarel er of Nonc Costs         5100         0.000         0.000         1           Tarel er of Nonc Costs         5100         0.000         0.000         1           Corent er services and Once Costs         0.000         0.000         0.000         1 </td <td>New</td> <td>13,857.00</td> <td></td> <td>0.00</td> <td>3701-3702</td> <td>ocated</td>	New	13,857.00		0.00	3701-3702	ocated
TOTAL_EMPLOYEE BENEFITS         489.712.00         693.710.00           BOOK AND SUPPLIES         0.00         0.00           BOOK AND SUPPLIES         400         0.00           BOOK AND SUPPLIES         400         0.00           Marinatis and Supplies         400         5,980.00         0.00           Nonceptitables Equipment         4400         5,980.00         0.00           Food         700         0.00         0.00         0.00           Food         116.857.00         285.000         0.00         0.00           Statusgements         500         0.00         0.00         0.00           Tord and Contrences         5000         5.690.00         0.00         0.00           Dues and Membershipe         5000         0.00         0.00         0.00           Instante         5600         0.00         0.00         0.00         0.00           Puter and Contrences         5500         0.00         0.00         0.00         0.00           Instantes         5600         0.00         0.00         0.00         0.00           Operating Controllations Costs         5500         0.00         0.00         0.00           Tamafers of Incocactis	0.0%	0.00		0.00	3751-3752	tive Employees
BOXS AND SUPPLIES         4100         0.00         0.00           Approved Textbooks and Countcula Materials         4100         0.00         0.00           Noncaptilized Equipment         4200         5.500.00         0.00           Noncaptilized Equipment         4400         5.180.00         0.00           Food         4700         0.00         0.00           TOTAL, BOXS AND SUPPLIES         116.877.00         265.00.00         0.00           Statagements for Services         5200         5.569.00         1177.00         0.00           Torvi and Corresces         5200         5.669.00         1177.00         0.00         0.00           Torvi and Corresces         5200         0.00 </td <td>0.0%</td> <td>0.00</td> <td></td> <td>0.00</td> <td>3901-3902</td> <td>ploy ee Benefits</td>	0.0%	0.00		0.00	3901-3902	ploy ee Benefits
BOOKS AND SUPPLIES         4100         0.00         0.00           Approved Textbooks and Core Curricula Materials         4100         0.00         0.00           Noncoptification Explores         4200         5.500.00         0.00           Noncoptification Explores         4200         5.500.00         0.00           Food         4700         0.180.00         0.00           Food         4700         0.00         0.00           TorNa, BOCKS AND SUPPLIES         118.857.00         256.00.00           Statiggements for Services         5200         5.680.00         177.00           Dues and Memberships         5300         0.00         0.00         0.00           Insurance         5500         0.00         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Transfers of Direct Costs - Interfund         5750         12.982.00         16.000.00           Transfers of Direct Costs - Interfund         5750         12.982.00         16.000.00           Communications         5900         2.00         0.00         0.00           Contract Services and         5750         12.982.00         16.000.00         0.00           Contr	29.2%	632,710.00	6	489,712.00		MPLOYEE BENEFITS
Approved Textbooks and Core Curicula Materials         4100         0.00         0.00           Books and Other Reference Materials         4200         5.50.00         0.00           Noncopitation Exciption         4400         5.18.00         0.000           Noncopitation Exciption         4400         5.18.00         0.000           TorNAL, BOOKS AND SUPPLIES         118.857.00         286.500.00         0.000           Standagements for Services         5100         0.00         0.000           TorVIAL, BOOKS AND SUPPLIES         5000         0.000         0.000           Standagements for Services         5000         0.000         0.000           Torvia and Conferonces         5000         0.000         0.000           Operations and Housekeeping Services         5000         0.000         0.000           Transfers of Direct Costs         5700         12.98.00         10.000           Tansfers of Direct Costs         5700         12.98.00         10.000           Communications         5900         860.00         0.000           Communications         5900         860.00         0.000           Operational Fueroes And Other OPERATING EXPENSES         20.00         0.000           Direct Costs         70			-			
Books and Other Reference Meterials         4200         5.500.00         0.00.00           Marine and Supplies         4300         100.190.00         225.000.00           Food         4700         0.00         0.00           Food         4700         0.00         0.00           Food         4700         0.00         0.00           ServiceS AND SUPPLIES         116.837.00         0.00         0.00           ServiceS and Memberships         5100         0.00         0.000           Insurance freemenes         500         200.8510         70.00.00           Insurance freemenes         500         200.8510         70.00.00           Insurance freemenes         500         200.8510         70.00.00           Insurand Housekenping Services <t< td=""><td>0.0%</td><td>0.00</td><td></td><td>0.00</td><td>4100</td><td></td></t<>	0.0%	0.00		0.00	4100	
Materials and Supplies         4300         106,156:00         295,000.00           Noncapulation Equipment         4400         5,181:00         0.00           TOTAL <books and="" supplies<="" td="">         118,677:00         295,000.00         0.00           Stadgreements for Services         5100         0.00         0.00         0.00           Stadgreements for Services         5200         5.068:00         177.00         0.00         0.00           Dues and Memberships         5500         0.00         0.00         0.00         0.00           Rentals, Lease, Regims, and Noncapilatized Improvements         5500         0.00         0.00         0.00           Transfers of Direct Costs         77.01         0.000         0.00         0.00         0.00           Transfers of Direct Costs         77.01         0.000         0.00</books>	-100.0%					
Noncapitalized Equipment         4400         5,188.00         0.00           Food         4700         0.00         0.00           TOTAL, ECORS AND SUPPLIES         10.00         0.00         0.00           Subargements for Services         5100         0.00         0.00           Tarve and Conference         5200         5.669.00         177.00           Dues and Memberships         5500         0.00         0.00           Insurance         5400-5450         0.00         0.00           Constraints and Nonceptalized Improvements         5600         0.00         0.00           Transfers of Direc Costs - Interfund         5750         12.982.00         10.600.00           Communications         5900         840.00         0.00         0.00           Communications         5900         266.851.00         70.00         0.00           Communications         5900         840.00         10.600.00         0.00           Communications         5900         840.00         0.00         0.00           Communications         5900         840.00         0.00         0.00           Communications         5900         840.00         0.00         0.00         0.00         0.00 </td <td>177.9%</td> <td></td> <td>2</td> <td></td> <td></td> <td></td>	177.9%		2			
Food         4700         0.00         0.00           TOTAL BOOKS AND SUPPLES         116.827.00         228.00.00         1           Sugargements for Services         5100         0.00         0.00           Tavel and Conferences         5200         5.698.00         117.00           Dues and Memberships         5300         0.00         0.00           Operations and Monesheeping Services         5500         0.00         0.00           Operations and Monesheeping Services         5500         0.00         0.00           Operations and Monesheeping Services         5500         0.00         0.00           Transfers of Direct Costs         77.01         0.000         0.00           Operations and Monesheeping Services and         77.01         0.000         0.00           Communications         5800         206.851.00         77.00.00.00         105.00           Communications         5800         206.851.00         70.00.00         105.00         105.00           Total	-100.0%		-			
TOTAL, BOOKS AND SUPPLIES         118,87.00         295,000.00           SERVICES AND OTHER OPERATING EXPENSES	0.0%					
SERVICES AND OTHER OPERATING EXPENSES         5100         0.00         0.00           Subagreements for Services         5100         0.00         0.00           Dues and Memberships         5300         5000         0.00         0.00           Dues and Memberships         5500         0.00         0.00         0.00           Operations and Houstekeping Services         5600         0.00         0.00         0.00           Rentals, Leases, Repairs, and Noncapitalized Improvements         5600         0.00         0.00         0.00           Transfers of Direct Costs         7710         0.000         0.00         0.00         0.00           Professional/Consulting Services and         770         12,082.00         16,000.00         10,000.00           Communications         5800         266,581.00         70,000.00         10,000.00	152.4%		-		4700	
Subagreements for Services         5100         0.00         1.77.00           Travit and Conferences         5200         5.600.00         1.77.00           Dues and Memberships         5300         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekoeping Services         5600         0.00         0.00           Transfers of Direct Costs         5700         0.00         0.00           Transfers of Direct Costs         5700         0.00         0.00           Operating Expenditures         5800         266.851.00         70.00.00           Communications         5900         840.00         105.00         0.00           Communications         5900         840.00         105.00         0.00           Communications         5900         840.00         105.00         0.00           Communications         5900         840.00         105.00         0.00	132.470	233,000.00		110,037.00		
Trave and Conferences         5200         5.600.00         177.00           Dues and Memberships         5300         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Transfers of Direct Costs         5600         0.00         0.00         0.00           Transfers of Direct Costs         1nefund         5750         12.082.00         16.000.00         0           Transfers of Direct Costs         Infertion         5750         12.082.00         16.000.00         0	0.0%	0.00		0.00	5100	
Dues and Memberships         5300         0.00         0.00           Insurance         5400-5450         0.00         0.00           Operations and Nonceptabled Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.000         0.00           Transfers of Direct Costs         5710         0.000         0.00           Operating Expenditures         5800         206,851.00         70,000.00           Communications         5900         840.00         160.00           Operating Expenditures         5800         206,851.00         70,000.00           Communications         5900         840.00         160.00           Depreciation Expense         6900         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Subargition Assets         6920         0.00         0.00           TOTAL_SERVEDIST AND OTHER OPERATING EXPENSES         6920         0.00         0.00           OTHAL_DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           TOTAL_SERVEDIST AND OTHER OPERATING EXPENSES         6920         0.00         0.00           TOTAL_DEPRECIATION AND AMORTIZATION	-96.8%					
Insurance         5400-5450         0.00         0.00           Operations and Housekeeping Services         5500         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs - Interfund         5750         12.882.00         16.000.00           Operating Expenditures         5800         206.851.00         70.000.00           Communications         5800         206.851.00         70.000.00           Communications         5800         206.851.00         70.000.00           Communications         5800         206.851.00         70.000.00           Depreciation Expense         5800         206.851.00         70.000.00           Communications         5800         206.851.00         70.000.00           Depreciation Expense         5800         0.00         0.00           Anontzation Expense-Subscription Expenses         6800         0.00         0.00           ToTAL, SERVICES AND ONERTZATION         0.00         0.00         0.00           Other Transfers of Lot All Others         6920         0.00         0.00           ToTAL, EXPENSES         1,980.988.00         2.160.28.00         1.980.988.00         2.160.28.00						
Operations and Housekeeping Services         5500         0.00         0.00           Rentls, Lease, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         1670         0.00         0.00         0.00           Transfers of Direct Costs         1167         0.00         0.00         0.00         0.00           Professional/Consulting Services and         5600         206,851.00         70,000.00         <	0.0%					
Rentals, Lesses, Repairs, and Noncapitalized Improvements         5600         0.00         0.00           Transfers of Direct Costs         5710         0.00         0.00         0.00           Transfers of Direct Costs         12,982.00         12,982.00         16,000.00         0.00           Operating Expenditures         5800         206,851.00         70,000.00         0.00         0.00           Communications         5800         840.00         105.00         0.00         0.00         0.00           Depreciation Expense         5800         690.00         <	0.0%					
Transfers of Direct Costs         5710         0.00         0.00           Transfers of Direct Costs - Interfund         5760         12,882.00         16,000.00           Professional/Consulting Services and         0         0         000           Operating Expenditures         5800         206,851.00         70,000.00           Communications         5900         840.00         105.00           TOTAL, SERVICES AND OTHER OPERATING EXPENSES         226,282.00         86,282.00           Depreciation Expense-Lease Assets         6900         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Other Transfers Out OND AND ANDENTZATION         0.00         0.00         0.00           Other Transfers Out OND ANDENTSCHING Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out All Others         7299         0.00         0.00         0.00           TOTAL, CHER OUTO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <td>0.0%</td> <td></td> <td></td> <td></td> <td></td> <td></td>	0.0%					
Transfers of Direct Costs - Interfund         5750         12,982.00         16,000.00           Professional/Consulting Services and         5800         206,851.00         70,000.00           Communications         5900         840.00         105.00           TOTAL, SERVICES AND OTHER OPERATING EXPENSES         226,282.00         86,282.00           DEPRECIATION AND AMORTIZATION         0.00         0.00           Amortization Expense         6900         0.00         0.00           Amortization Expense Subscription Assets         6910         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           Amortization Expense-Lesse Assets         6910         0.00         0.00           Amortization Expense-Subscription Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           Other Transfers Ot         0.00         0.00         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00         0.00           Other Transfers Out         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	0.0%					
Professional/Consulting Services and         S800         206,851.00         70,000.00           Operating Expenditures         5900         840.00         105.00           Communications         5900         840.00         105.00           TOTAL, SERVICES AND OTHER OPERATING EXPENSES         226,282.00         86,282.00           Depreciation Expense         6900         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Lease Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           Other Transfers Out AND AMORTIZATION         0.00         0.00         0.00           Other Transfers Out to All Others         7299         0.00         0.00           TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)         1,960,599.00         2,150,520.00           INTERFUND TRANSFERS IN         1,960,599.00         2,150,520.00         0.00           INTERFUND TRANSFERS OUT         0.00         0.00         0.00           (a) TOTAL, INTERFUND TRANSFERS OUT         0.00         0.00         0.00           (b) TOTAL, INTERFUND TRANSFERS OUT         0.00         0.00         0.00	0.0%					
Operating Expenditures         5800         206,851.00         70,000.00           Communications         5900         840.00         105.00           TOTAL_SERVICES AND OTHER OPERATING EXPENSES         226,282.00         86,282.00           Depreciation Expense         6900         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           COTHER OUTOG (accluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         0.00         0.00         0.00         0.00           TOTAL, OTHER OUTGO (accluding Transfers of Indirect Costs)         0.00         0.00         0.00         0.00           TOTAL, OTHER OUTGO (accluding Transfers of Indirect Costs)         0.00	23.2%	16,000.00		12,982.00	5750	
Communications         5900         84.00         105.00           TOTAL, SERVICES AND OTHER OPERATING EXPENSES         226,282.00         86,282.00         86,282.00           Depreciation Expense         6900         0.00         0.00         0.00           Amortization Expense         6901         0.00         0.00         0.00           Amortization Expense-Subscription Assets         6920         0.00         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00         0.00           Other Transfers Out AND AMORTIZATION         0.00         0.00         0.00         0.00           Other Transfers Out Out Old Others         7299         0.00         0.00         0.00           TOTAL, EXPENSES         1.960,589.00         2.150,526.00         0         0.00						
TOTAL, SERVICES AND OTHER OPERATING EXPENSES         226,282.00         66,282.00           DEPRECIATION AND AMORTIZATION         6600         0.00         0.00           Depreciation Expense         6600         0.00         0.00           Amortization Expense-Lease Assets         6610         0.00         0.00           Amortization Expense-Subscription Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out to All Others         7299         0.00         0.00         0.00           TOTAL, CIPERENSES         1,960,589.00         2,150,526.00         0.00	-66.2%					Expenditures
DEPRECIATION AND AMORTIZATION         6900         0.00         0.00           Depreciation Expense         6900         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Subscription Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         7299         0.00         0.00         0.00           TOTAL, CWTENSES         1.960.589.00         2.150.526.00         1         1           INTERFUND TRANSFERS IN         0.00         0.00         0.00         0.00           (a) TOTAL, INTERFUND TRANSFERS IN         8919         0.00         0.00         0.00           (b) TOTAL, INTERFUND TRANSFERS OUT         0.00	-87.5%	105.00			5900	cations
Depreciation Expense         6900         0.00         0.00           Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Subscription Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           Other Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         7299         0.00         0.00         0.00           TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.0	-61.9%	86,282.00	<u> </u>	226,282.00		ERVICES AND OTHER OPERATING EXPENSES
Amortization Expense-Lease Assets         6910         0.00         0.00           Amortization Expense-Subscription Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         All Others         7299         0.00         0.00           TOTAL, DTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           TOTAL, EXPENSES         1,960,589.00         2,150,526.00         0           INTERFUND TRANSFERS IN         1,960,589.00         2,150,526.00         0           Other Authorized Interfund Transfers In         8919         0.00         0.00           (a) TOTAL, INTERFUND TRANSFERS IN         0.00         0.00         0.00           Other Authorized Interfund Transfers In         8919         0.00         0.00           (a) TOTAL, INTERFUND TRANSFERS OUT         0.00         0.00         0.00           Other Authorized Interfund Transfers Out         7619         0.00         0.00           (b) TOTAL, INTERFUND TRANSFERS OUT         0.00         0.00         0.00           OTHER SOURCES/USES <t< td=""><td></td><td></td><td></td><td></td><td></td><td>FION AND AMORTIZATION</td></t<>						FION AND AMORTIZATION
Amortization Expense-Subscription Assets         6920         0.00         0.00           TOTAL, DEPRECIATION AND AMORTIZATION         0.00         0.00         0.00           OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00         0.00           Other Transfers Out         All Others         7299         0.00         0.00           All Other Transfers Out to All Others         7299         0.00         0.00         0.00           TOTAL, CPTENSES         1,960,589.00         2,150,526.00         0         0.00         <	0.0%	0.00		0.00	6900	on Expense
TOTAL, DEPRECIATION AND AMORTIZATION0.000.00OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others72990.000.00TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, CATHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, CATHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, EXPENSES1.960,589.002,150,526.000INTERFUND TRANSFERS1.960,589.000.000.00INTERFUND TRANSFERS IN89190.000.00Other Authorized Interfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USES SOURCES76190.000.00OTHER SOURCES/USES 	0.0%	0.00		0.00	6910	on Expense-Lease Assets
OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out All Other Transfers Out to All Others72990.000.00TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, EXPENSES1,960,589.002,150,526.000INTERFUND TRANSFERS1,960,589.002,150,526.000INTERFUND TRANSFERS IN89190.000.00Other Authorized Interf und Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00Other Authorized Interf und Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Other SourCES/USES SOURCES76190.000.00Other Sources76190.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00	0.0%	0.00		0.00	6920	on Expense-Subscription Assets
Other Transfers Out All Other Transfers Out to All Others72990.000.00TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, EXPENSES1,960,589.002,150,526.000INTERFUND TRANSFERS INTERFUND TRANSFERS IN89190.000.00Other Authorized Interf und Transfers In (a) TOTAL, INTERFUND TRANSFERS IN89190.000.00Other Authorized Interf und Transfers In (b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Other Authorized Interf und Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT76190.000.00Other Authorized Interf und Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT76190.000.00Other Sources Transfers from Funds of Lapsed/Reorganized LEAs89650.000.000.00	0.0%	0.00		0.00		EPRECIATION AND AMORTIZATION
All Other Transfers Out to All Others72990.000.00TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, EXPENSES1,960,589.002,150,526.001INTERFUND TRANSFERS1,960,589.002,150,526.001INTERFUND TRANSFERS IN89190.000.000.00(a) TOTAL, INTERFUND TRANSFERS IN89190.000.000.00(a) TOTAL, INTERFUND TRANSFERS OUT0.000.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT76190.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.000.00(c) THER SOURCES/USES SOURCES0.000.000.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.000.00		T				TGO (excluding Transfers of Indirect Costs)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.00TOTAL, EXPENSES1,960,589.002,150,526.001INTERFUND TRANSFERS1,960,589.002,150,526.001INTERFUND TRANSFERS IN89190.000.000.00Other Authorized Interfund Transfers In89190.000.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.000.00INTERFUND TRANSFERS OUT0.000.000.000.00Other Authorized Interfund Transfers Out76190.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.000.00Other Authorized Interfund Transfers Out76190.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.000.00OTHER SOURCES/USES SOURCES0.000.000.000.00Transfers from Funds of Lapsed/Reorganized LEAS89650.000.00						isfers Out
TOTAL, EXPENSES1,960,589.002,150,526.00INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USES SOURCES Other Sources0.000.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00	0.0%	0.00		0.00	7299	Transfers Out to All Others
INTERFUND TRANSFERS IN INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAS 8965 0.00 0.00	0.0%	0.00	<u> </u>	0.00		THER OUTGO (excluding Transfers of Indirect Costs)
INTERFUND TRANSFERS INInterfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00INTERFUND TRANSFERS OUT0.000.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Other SOURCES/USES0.000.000.000.00Other Sources0.000.000.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00	9.7%	2,150,526.00	2,1	1,960,589.00		ENSES
Other Authorized Interfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00INTERFUND TRANSFERS OUT76190.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USES SOURCES0.000.000.00Other Sources						D TRANSFERS
(a) TOTAL, INTERFUND TRANSFERS IN0.000.00INTERFUND TRANSFERS OUT76190.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USES SOURCES0.000.000.00Other Sources0.000.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00						ND TRANSFERS IN
INTERFUND TRANSFERS OUT     INTERFUND TRANSFERS OUT     0.00     0.00       Other Authorized Interfund Transfers Out     7619     0.00     0.00       (b) TOTAL, INTERFUND TRANSFERS OUT     0.00     0.00     0.00       OTHER SOURCES/USES     SOURCES     8065     0.00     0.00       Transfers from Funds of Lapsed/Reorganized LEAs     8965     0.00     0.00	0.0%	0.00		0.00	8919	uthorized Interfund Transfers In
Other Authorized Interfund Transfers Out     7619     0.00     0.00       (b) TOTAL, INTERFUND TRANSFERS OUT     0.00     0.00     0.00       OTHER SOURCES/USES     SOURCES     800     0.00     0.00       Other Sources     1     1     1     1       Transfers from Funds of Lapsed/Reorganized LEAs     8965     0.00     0.00	0.0%	0.00		0.00		, INTERFUND TRANSFERS IN
(b) TOTAL, INTERFUND TRANSFERS OUT0.000.00OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00						ND TRANSFERS OUT
OTHER SOURCES/USES     SOURCES/USES       SOURCES     Other Sources       Transfers from Funds of Lapsed/Reorganized LEAs     8965     0.00     0.00	0.0%	0.00		0.00	7619	uthorized Interfund Transfers Out
SOURCES     Other Sources       Other Sources     8965       Transfers from Funds of Lapsed/Reorganized LEAs     8965	0.0%	0.00		0.00		, INTERFUND TRANSFERS OUT
SOURCES     Other Sources       Other Sources from Funds of Lapsed/Reorganized LEAs     8965     0.00						URCES/USES
Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00						
						ources
	0.0%	0.00		0.00	8965	
	0.0%					
USES						
Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00	0.0%	0.00		0.00	7651	rs of Funds from Lapsed/Reorganized LEAs

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,475,100.00	2,177,525.00	-12.0%
5) TOTAL, REVENUES			2,475,100.00	2,177,525.00	-12.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,960,589.00	2,150,526.00	9.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,960,589.00	2,150,526.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			514,511.00	26,999.00	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			514,511.00	26,999.00	-94.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,617,887.84	2,132,398.84	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,617,887.84	2,132,398.84	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,617,887.84	2,132,398.84	31.8%
2) Ending Net Position, June 30 (E + F1e)			2,132,398.84	2,159,397.84	1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,132,398.84	2,159,397.84	1.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
9010	Other Restricted Local	2,132,398.84 2,159,397.84
Total, Restricted Net Position		2,132,398.84 2,159,397.84

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	7,308,212.00	7,485,333.00	2.4%
5) TOTAL, REVENUES			7,308,212.00	7,485,333.00	2.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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 Expenses		5000-5999	7,781,347.00	7,195,747.00	-7.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,781,347.00	7,195,747.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(473,135.00)	289,586.00	-161.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,617.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,220.00	0.00	-100.0%
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			9,397.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(463,738.00)	289,586.00	-162.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,406,221.60	1,431,539.60	1.8%
b) Audit Adjustments		9793	489,056.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,895,277.60	1,431,539.60	-24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,895,277.60	1,431,539.60	-24.5%
2) Ending Net Position, June 30 (E + F1e)			1,431,539.60	1,721,125.60	20.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,431,539.60	1,721,125.60	20.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
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c) Accumulated Depreciation - Land Improvements d) Buildings e) Accumulated Depreciation - Buildings f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Lease Assets t) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Gov ernments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Pay able g) Lease Revenue Bonds Pay able h) Other General Long-Term Liabilities		9425 9430 9435 9440 9445 9450 9460 9465 9470 9475 9475 9490 9500 9590 9510	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
e) Accumulated Depreciation - Buildings f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Pay able g) Lease Revenue Bonds Pay able h) Other General Long-Term Liabilities		9435 9440 9445 9450 9460 9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Gov ernments 3) Due to Other Funds 4) Current Loans 5) Unearned Rev enue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Pay able g) Lease Rev enue Bonds Pay able h) Other General Long-Term Liabilities		9440 9445 9450 9460 9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Gov ernments 3) Due to Other Funds 4) Current Loans 5) Unearned Rev enue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Pay able g) Lease Rev enue Bonds Pay able h) Other General Long-Term Liabilities		9440 9445 9450 9460 9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Pay able g) Lease Revenue Bonds Pay able h) Other General Long-Term Liabilities		9445 9450 9460 9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9450 9460 9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
<ul> <li>i) Lease Assets <ul> <li>j) Accumulated Amortization-Lease Assets</li> <li>k) Subscription Assets</li> <li>l) Accumulated Amortization-Subscription Assets</li> </ul> </li> <li>11) TOTAL, ASSETS </li> <li>DEFERRED OUTFLOWS OF RESOURCES <ul> <li>1) Deferred Outflows of Resources</li> <li>2) TOTAL, DEFERRED OUTFLOWS</li> </ul> </li> <li>LIABILITIES <ul> <li>1) Accounts Payable</li> <li>2) Due to Grantor Governments</li> <li>3) Due to Other Funds</li> </ul> </li> <li>4) Current Loans <ul> <li>5) Unearned Revenue</li> <li>6) Long-Term Liabilities <ul> <li>a) Subscription Liability</li> <li>b) Net Pension Liability</li> <li>c) Total/Net OPEB Liability</li> <li>d) Compensated Absences</li> <li>e) COPs Payable</li> </ul> </li> <li>f) Leases Pay able</li> <li>g) Lease Revenue Bonds Pay able</li> <li>h) Other General Long-Term Liabilities</li> </ul></li></ul>		9460 9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00 0.00		
j) Accumulated Amortization-Lease Assets k) Subscription Assets l) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9465 9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00		
k) Subscription Assets i) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable f) Leases Revenue Bonds Payable h) Other General Long-Term Liabilities		9470 9475 9490 9500 9590	0.00 0.00 0.00 0.00 0.00		
I) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9475 9490 9500 9590	0.00 0.00 0.00 0.00		
11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9490 9500 9590	0.00		
DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9500 9590	0.00 0.00		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Pay able f) Leases Pay able g) Lease Revenue Bonds Pay able h) Other General Long-Term Liabilities		9500 9590	0.00		
2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Pay able f) Leases Pay able g) Lease Revenue Bonds Pay able h) Other General Long-Term Liabilities		9500 9590	0.00		
LIABILITIES 1) Accounts Pay able 2) Due to Grantor Gov emments 3) Due to Other Funds 4) Current Loans 5) Unearned Rev enue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Pay able f) Leases Pay able g) Lease Rev enue Bonds Pay able h) Other General Long-Term Liabilities		9590			
1) Accounts Pay able 2) Due to Grantor Gov emments 3) Due to Other Funds 4) Current Loans 5) Unearned Rev enue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Pay able f) Leases Pay able g) Lease Rev enue Bonds Pay able h) Other General Long-Term Liabilities		9590	0.00		
2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9590	0.00		
<ul> <li>3) Due to Other Funds</li> <li>4) Current Loans</li> <li>5) Unearned Revenue</li> <li>6) Long-Term Liabilities <ul> <li>a) Subscription Liability</li> <li>b) Net Pension Liability</li> <li>c) Total/Net OPEB Liability</li> <li>d) Compensated Absences</li> <li>e) COPs Payable</li> <li>f) Leases Payable</li> <li>g) Lease Revenue Bonds Payable</li> <li>h) Other General Long-Term Liabilities</li> </ul> </li> </ul>			0.00		
4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9610	0.00		
4) Current Loans 5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities			0.00		
5) Unearned Revenue 6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9640			
6) Long-Term Liabilities a) Subscription Liability b) Net Pension Liability c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9650	0.00		
<ul> <li>a) Subscription Liability</li> <li>b) Net Pension Liability</li> <li>c) Total/Net OPEB Liability</li> <li>d) Compensated Absences</li> <li>e) COPs Payable</li> <li>f) Leases Pay able</li> <li>g) Lease Revenue Bonds Payable</li> <li>h) Other General Long-Term Liabilities</li> </ul>		0000	0.00		
<ul> <li>b) Net Pension Liability</li> <li>c) Total/Net OPEB Liability</li> <li>d) Compensated Absences</li> <li>e) COPs Payable</li> <li>f) Leases Payable</li> <li>g) Lease Revenue Bonds Payable</li> <li>h) Other General Long-Term Liabilities</li> </ul>		9660	0.00		
c) Total/Net OPEB Liability d) Compensated Absences e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities			0.00		
<ul> <li>d) Compensated Absences</li> <li>e) COPs Payable</li> <li>f) Leases Payable</li> <li>g) Lease Revenue Bonds Payable</li> <li>h) Other General Long-Term Liabilities</li> </ul>		9663	0.00		
e) COPs Payable f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9664	0.00		
f) Leases Payable g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9665	0.00		
g) Lease Revenue Bonds Payable h) Other General Long-Term Liabilities		9666	0.00		
h) Other General Long-Term Liabilities		9667	0.00		
		9668	0.00		
		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
THER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0000	0.00	0.00	
			0.00		0.0
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	53,000.00	90,000.00	69.8
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
In-District Premiums/					
Contributions		8674	7,255,212.00	7,395,333.00	1.9
All Other Fees and Contracts		8689	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	0.1
TOTAL, OTHER LOCAL REVENUE		0100	7,308,212.00	7,485,333.00	2.4
DTAL, REVENUES			7,308,212.00	7,485,333.00	2.
				_	
Certificated Pupil Support Salaries		1200	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES					
LASSIFIED SALARIES			0.00	0.00	0

Description Resource Code	s Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.09
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	0001 0002	0.00	0.00	0.0
BOOKS AND SUPPLIES		0.00	0.00	0.0
	4000	0.00	0.00	
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 EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Dues and Memberships	5300	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and				
Operating Expenditures	5800	7,781,347.00	7,195,747.00	-7.5
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		7,781,347.00	7,195,747.00	-7.5
DEPRECIATION AND AMORTIZATION				
Depreciation Expense	6900	0.00	0.00	0.0
Amortization Expense-Lease Assets	6910	0.00	0.00	0.0
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.0
	0320	0.00	0.00	0.0
rotal, expenses		7,781,347.00	7,195,747.00	-7.5
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	14,617.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN		14,617.00	0.00	-100.0
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	5,220.00	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT		5,220.00	0.00	-100.0
DTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.0
CONTRIBUTIONS				
	8980	0.00	0.00	0.
Contributions from Unrestricted Revenues				
	8990	0.00	0.00	0
Contributions from Restricted Revenues	8990	0.00	0.00	0.
	8990	0.00	0.00	0.

Description	Function Order		2023-24	2024-25	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,308,212.00	7,485,333.00	2.4%
5) TOTAL, REVENUES			7,308,212.00	7,485,333.00	2.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,781,347.00	7,195,747.00	-7.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,781,347.00	7,195,747.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(473,135.00)	289,586.00	-161.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,617.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,220.00	0.00	-100.0%
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			9,397.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(463,738.00)	289,586.00	-162.4%
F. NET POSITION				ĺ	
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,406,221.60	1,431,539.60	1.8%
b) Audit Adjustments		9793	489,056.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,895,277.60	1,431,539.60	-24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,895,277.60	1,431,539.60	-24.5%
2) Ending Net Position, June 30 (E + F1e)			1,431,539.60	1,721,125.60	20.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,431,539.60	1,721,125.60	20.2%

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

Vista Unified San Diego County

	202	3-24 Estimated Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT	· · · · ·					
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,286.38	17,286.38	18,277.32	16,949.14	16,949.14	17,500.09
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)	17,286.38	17,286.38	18,277.32	16,949.14	16,949.14	17,500.09
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	34.76	34.76	34.76	40.23	40.23	40.23
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)	34.76	34.76	34.76	40.23	40.23	40.23
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,321.14	17,321.14	18,312.08	16,989.37	16,989.37	17,540.32
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CER	TIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS		
superintendent	lucation Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self- of the school district annually shall provide information to the governing board of the school district regarding the es rd annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to	timated accrued but unfu	inded cost of those claims. The
To the County	Superintendent of Schools:		
0	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
ХП	his school district is self-insured for workers' compensation claims through a JPA, and offers the following informatio		
	Keenan PIPS Program		
T	his school district is not self-insured for workers' compensation claims.		
Signed	Date of	of Meeting:	
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
For additional i	nformation on this certification, please contact:		
Name:	Ana Machado		
Title:	Exec Director, Fiscal Services		
Telephone:	760-726-2170 x. 92602		
E-mail:	anamachado@v istausd.org		

#### Budget, July 1 2023-24 Estimated Actuals 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	141,643,722.00	301	277,555.00	303	141,366,167.00	305	0.00		307	141,366,167.00	309
2000 - Classified Salaries	51,828,655.00	311	1,472,475.00	313	50,356,180.00	315	3,987,958.00		317	50,356,180.00	319
3000 - Employ ee Benefits	91,079,656.00	321	2,685,226.00	323	88,394,430.00	325	5,337,352.00		327	88,394,430.00	329
4000 - Books, Supplies Equip Replace. (6500)	30,359,788.00	331	3,122,101.00	333	27,237,687.00	335	1,753,528.00		337	27,237,687.00	339
5000 - Services & 7300 - Indirect Costs	46,370,810.00	341	551,664.00	343	45,819,146.00	345	9,666,409.00		347	45,819,146.00	349
				TOTAL	353,173,610.00	365			TOTAL	353,173,610.00	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.

Vista Unified

San Diego County

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.           .	1100	112,579,405.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	14,057,608.00	380
3. STRS.	3101 & 3102	32,987,350.00	382
4. PERS.	3201 & 3202	4,182,047.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,853,120.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	12,536,708.00	385
7. Unemployment Insurance.	3501 & 3502	60,703.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,679,663.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	1,527,634.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		185,464,238.00	395
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2.		2,250,170.00	
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)*		0.00	396
14. TOTAL SALARIES AND BENEFITS.		183,214,068.00	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		51.88%	
16. District is exempt from EC 41372 because it meets the provisions			1
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 pro	visions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	55.00%	
2. Percentage spent by this district (Part II, Line 15)		
	51.88%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.12%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
· · · · · · · · · · · · · · · · · · ·	353,173,610.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		
	11,019,016.63	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Vista Unified San Diego County

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

37 68452 0000000 Form CEB F8BJJR37UM(2024-25)

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.
148,743,169.00	301	133,401.00	303	148,609,768.00	305	0.00		307	148,609,768.00	309
54,047,374.00	311	1,788,543.00	313	52,258,831.00	315	4,248,484.00		317	52,258,831.00	319
91,111,387.00	321	2,667,932.00	323	88,443,455.00	325	5,660,567.00		327	88,443,455.00	329
17,950,104.00	331	1,404,098.00	333	16,546,006.00	335	3,266,637.00		337	16,546,006.00	339
34,453,381.00	341	220,790.00	343	34,232,591.00	345	8,391,748.00		347	34,232,591.00	349
	Year (1) 148,743,169.00 54,047,374.00 91,111,387.00 17,950,104.00	Year (1)         EDP No.           148,743,169.00         301           54,047,374.00         311           91,111,387.00         321           17,950,104.00         331           341         341	I otal Expense for Year (1)         EDP No.         (See Note 1) (2)           148,743,169.00         301         133,401.00           54,047,374.00         311         1,788,543.00           91,111,387.00         321         2,667,932.00           17,950,104.00         331         1,404,098.00           341         341         1,404,098.00	I otal Expense for Year (1)         EDP No.         (See Note 1) (2)         EDP No.           301         303         303           148,743,169.00         311         133,401.00           54,047,374.00         311         1,788,543.00           91,111,387.00         321         2,667,932.00           331         1,404,098.00         333           17,950,104.00         341         343	Total Expense for Year (1)         EDP No.         Reductions (See Note 1) (2)         EDP No.         Expense of Education (Col 1 - Col 2) (3)           148,743,169.00         301         133,401.00         303         148,609,768.00           54,047,374.00         311         1,788,543.00         313         52,258,831.00           91,111,387.00         321         2,667,932.00         323         88,443,455.00           17,950,104.00         331         1,404,098.00         343         16,546,006.00	Total Expense for Year (1)         EDP No.         Reductions (See Note 1) (2)         EDP No.         Expense of Education (Col 1 - Col 2) (3)         EDP No.           148,743,169.00         301         133,401.00         303         148,609,768.00         305           54,047,374.00         311         1,788,543.00         313         52,258,831.00         315           91,111,387.00         321         2,667,932.00         323         88,443,455.00         325           17,950,104.00         331         1,404,098.00         343         16,546,006.00         345	Total Expense for Year (1)         EDP No.         Reductions (See Note 1) (2)         EDP No.         Expense of Education (Col 1 - Col 2) (3)         EDP No.         Reductions (Extracted) (See Note 2) (4a)           148,743,169.00         301         133,401.00         303         148,609,768.00         305         0.00           54,047,374.00         311         1,788,543.00         313         52,258,831.00         315         4,248,484.00           91,111,387.00         321         2,667,932.00         323         88,443,455.00         325         5,660,567.00           17,950,104.00         331         1,404,098.00         343         16,546,006.00         345         3266,637.00	Total Expense for Year (1)         EDP No.         Reductions (See Note 1) (2)         EDP No.         Expense of Education (Col 1 - Col 2) (3)         EDP No.         Reductions (Etracted) (See Note 2) (4a)         Reductions (Overrides)* (Overrides)*           148,743,169.00         301         133,401.00         303         148,609,768.00         305         0.00	Total Expense for Year (1)         EDP No.         Reductions (See Note 1) (2)         EDP No.         Expense of Education (Col 1 - Col 2) (3)         EDP No.         Reductions (See Note 2) (4a)         Reductions (Overrides)* (See Note 2) (4b)         EDP No.           148,743,169.00         301         133,401.00         303         148,609,768.00         305         0.00         0.00         307           54,047,374.00         311         1,788,543.00         313         52,258,831.00         315         4,248,484.00         0.00         317           91,111,387.00         321         2,667,932.00         323         88,443,455.00         325         5,660,567.00         0.00         327           17,950,104.00         331         1,404,098.00         343         343         345         345         326,637.00         337	Total Expense for Year (1)         EDP No.         Reductions (See Note 1) (2)         EDP No.         EDP No. </td

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	118,743,528.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	16,492,862.00	380
3. STRS.	3101 & 3102	32,598,243.00	382
4. PERS	3201 & 3202	4,991,849.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,148,959.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	13,524,238.00	385
7. Unemploy ment Insurance	3501 & 3502	69,408.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,766,767.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	1
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	194,335,854.00	395
12. Less: Teacher and Instructional Aide Salaries and		1
Benefits deducted in Column 2		
	2,529,582.00	
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		1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
	0.00	396
14. TOTAL SALARIES AND BENEFITS.		397
	191,806,272.00	337
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.		
	56.40%	
16. District is exempt from EC 41372 because it meets the provisions		1
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 the provisions of EC 41374.	2 and not exempt under
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	
······································	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.40%
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).	340,090,651.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Vista Unified San Diego County

# Budget, July 1 General Fund Multiyear Projections Unrestricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	241,416,175.00	-0.51%	240,191,140.00	1.96%	244,890,193.00
2. Federal Revenues	8100-8299	82,000.00	0.00%	82,000.00	0.00%	82,000.00
3. Other State Revenues	8300-8599	7,161,761.00	-2.02%	7,016,952.00	-2.38%	6,850,185.00
4. Other Local Revenues	8600-8799	3,561,176.00	-3.63%	3,431,740.00	-2.01%	3,362,740.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(54,641,237.00)	3.00%	(56,280,474.00)	3.00%	(57,968,888.00)
6. Total (Sum lines A1 thru A5c)		197,579,875.00	-1.59%	194,441,358.00	1.43%	197,216,230.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,601,784.00		103,830,178.00
b. Step & Column Adjustment				1,228,394.00		1,251,241.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,601,784.00	1.20%	103,830,178.00	1.21%	105,081,419.00
2. Classified Salaries						
a. Base Salaries				31,068,962.00		31,752,479.00
b. Step & Column Adjustment				683,517.00		698,555.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,068,962.00	2.20%	31,752,479.00	2.20%	32,451,034.00
3. Employ ee Benefits	3000-3999	50,261,723.00	7.97%	54,266,404.00	1.07%	54,849,720.00
4. Books and Supplies	4000-4999	7,472,862.00	-28.05%	5,376,753.00	22.14%	6,567,232.00
5. Services and Other Operating Expenditures	5000-5999	18,894,605.00	-20.48%	15,024,678.00	-9.04%	13,666,921.00
6. Capital Outlay	6000-6999	592,199.00	0.00%	592,199.00	0.00%	592,199.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	160,000.00	0.00%	160,000.00	0.00%	160,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,168,216.00)	-18.77%	(3,385,909.00)	-5.84%	(3,188,286.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		206,883,919.00	0.35%	207,616,782.00	1.23%	210,180,239.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,304,044.00)		(13,175,424.00)		(12,964,009.00)

California Dept of Education

Vista Unified San Diego County		Budget, July 1 General Fund Multiyear Projections Unrestricted								
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)				
D. FUND BALANCE										
1. Net Beginning Fund Balance (Form 01, line F1e)		49,506,172.82		40,202,128.82		27,026,704.82				
2. Ending Fund Balance (Sum lines C and D1)		40,202,128.82		27,026,704.82		14,062,695.82				
3. Components of Ending Fund Balance										
a. Nonspendable	9710-9719	346,000.00		346,000.00		346,000.00				
b. Restricted	9740									
c. Committed										
1. Stabilization Arrangements	9750	0.00		0.00		0.00				
2. Other Commitments	9760	9,772,616.00		4,772,616.00		1,633,169.00				
d. Assigned	9780	0.00		0.00		0.00				
e. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties	9789	10,467,444.00		10,209,703.00		10,055,816.00				
2. Unassigned/Unappropriated	9790	19,616,068.82		11,698,385.82		2,027,710.82				
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,202,128.82		27,026,704.82		14,062,695.82				
E. AVAILABLE RESERVES				ĺ						
1. General Fund										
a. Stabilization Arrangements	9750	0.00		0.00		0.00				
b. Reserve for Economic Uncertainties	9789	10,467,444.00		10,209,703.00		10,055,816.00				
c. Unassigned/Unappropriated	9790	19,616,068.82		11,698,385.82		2,027,710.82				
(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)		30,083,512.82		21,908,088.82		12,083,526.82				

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.

Vista Unified San Diego County

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,689,588.00	2.10%	1,725,000.00	2.90%	1,775,000.00
2. Federal Revenues	8100-8299	12,736,217.00	-8.36%	11,670,994.00	0.41%	11,718,840.00
3. Other State Revenues	8300-8599	34,465,410.00	-1.40%	33,981,404.00	-6.61%	31,733,978.00
4. Other Local Revenues	8600-8799	16,892,357.00	0.82%	17,030,095.00	0.82%	17,169,211.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	54,641,237.00	3.00%	56,280,474.00	3.00%	57,968,888.00
6. Total (Sum lines A1 thru A5c)		120,424,809.00	0.22%	120,687,967.00	-0.27%	120,365,917.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,141,385.00		42,941,385.00
b. Step & Column Adjustment				474,531.00		435,222.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,674,531.00)		(2,635,222.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,141,385.00	-6.94%	42,941,385.00	-5.12%	40,741,385.00
2. Classified Salaries						
a. Base Salaries				22,978,412.00		22,178,412.00
b. Step & Column Adjustment				211,457.00		212,873.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,011,457.00)		(1,192,873.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,978,412.00	-3.48%	22,178,412.00	-4.42%	21,198,412.00
3. Employ ee Benefits	3000-3999	40,849,664.00	-2.15%	39,971,645.00	-2.79%	38,856,439.00
4. Books and Supplies	4000-4999	9,565,429.00	-9.41%	8,665,429.00	-12.69%	7,565,429.00
5. Services and Other Operating Expenditures	5000-5999	16,119,563.00	-14.27%	13,819,563.00	-14.51%	11,814,563.00
6. Capital Outlay	6000-6999	1,060,300.00	-29.27%	750,000.00	0.00%	750,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,708,696.00	-6.13%	1,603,926.00	-5.89%	1,509,521.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,607,429.00	-5.77%	3,399,239.00	-5.84%	3,200,838.00
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)		142,030,878.00	-6.13%	133,329,599.00	-5.77%	125,636,587.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(21,606,069.00)		(12,641,632.00)		(5,270,670.00)

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## Budget, July 1 General Fund Multiyear Projections Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,491,501.06		44,885,432.06		32,243,800.06
2. Ending Fund Balance (Sum lines C and D1)		44,885,432.06		32,243,800.06		26,973,130.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	44,885,440.52		32,243,800.06		26,973,130.06
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	(8.46)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,885,432.06		32,243,800.06		26,973,130.06
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.

As one-time, restricted funds expire, the district is projecting proportionate reduction in costs and positions.

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	243,105,763.00	-0.49%	241,916,140.00	1.96%	246,665,193.00
2. Federal Revenues	8100-8299	12,818,217.00	-8.31%	11,752,994.00	0.41%	11,800,840.00
3. Other State Revenues	8300-8599	41,627,171.00	-1.51%	40,998,356.00	-5.89%	38,584,163.00
4. Other Local Revenues	8600-8799	20,453,533.00	0.04%	20,461,835.00	0.34%	20,531,951.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		318,004,684.00	-0.90%	315,129,325.00	0.78%	317,582,147.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				148,743,169.00		146,771,563.00
b. Step & Column Adjustment				1,702,925.00		1,686,463.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,674,531.00)		(2,635,222.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	148,743,169.00	-1.33%	146,771,563.00	-0.65%	145,822,804.00
2. Classified Salaries						
a. Base Salaries				54,047,374.00		53,930,891.00
b. Step & Column Adjustment				894,974.00		911,428.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,011,457.00)		(1,192,873.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,047,374.00	-0.22%	53,930,891.00	-0.52%	53,649,446.00
3. Employ ee Benefits	3000-3999	91,111,387.00	3.43%	94,238,049.00	-0.56%	93,706,159.00
4. Books and Supplies	4000-4999	17,038,291.00	-17.58%	14,042,182.00	0.64%	14,132,661.00
5. Services and Other Operating Expenditures	5000-5999	35,014,168.00	-17.62%	28,844,241.00	-11.66%	25,481,484.00
6. Capital Outlay	6000-6999	1,652,499.00	-18.78%	1,342,199.00	0.00%	1,342,199.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,868,696.00	-5.61%	1,763,926.00	-5.35%	1,669,521.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(560,787.00)	-102.38%	13,330.00	-5.84%	12,552.00
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)		348,914,797.00	-2.28%	340,946,381.00	-1.50%	335,816,826.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(30,910,113.00)		(25,817,056.00)		(18,234,679.00)

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		115,997,673.88		85,087,560.88		59,270,504.88
2. Ending Fund Balance (Sum lines C and D1)		85,087,560.88		59,270,504.88		41,035,825.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	346,000.00		346,000.00		346,000.00
b. Restricted	9740	44,885,440.52		32,243,800.06		26,973,130.06
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,772,616.00		4,772,616.00		1,633,169.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,467,444.00		10,209,703.00		10,055,816.00
2. Unassigned/Unappropriated	9790	19,616,060.36		11,698,385.82		2,027,710.82
f. Total Components of Ending Fund Balance (Line D3f must						
agree with line D2)		85,087,560.88		59,270,504.88		41,035,825.88
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,467,444.00		10,209,703.00		10,055,816.00
c. Unassigned/Unappropriated	9790	19,616,068.82		11,698,385.82		2,027,710.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8.46)		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)		30,083,504.36		21,908,088.82		12,083,526.82
<ol> <li>Total Av ailable Reserves - by Percent (Line E3 divided by Line F3c)</li> </ol>		8.62%		6.43%		3.60%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

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

				*		
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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 y ears 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		16,949.14		16,675.48		16,497,81
3. Calculating the Reserves		,				,
a. Expenditures and Other Financing Uses (Line B11)		348,914,797.00		340,946,381.00		335,816,826.00
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)		348,914,797.00		340,946,381.00		335,816,826.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,467,443.91		10,228,391.43		10,074,504.78
f. Reserv e Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,467,443.91		10,228,391.43		10,074,504.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**VISTA UNIFIED** 

# 2023-24 CASHFLOW

			TE DATE 0/2024	ACTUALS TO MONTH OF: LEA MAY 2023-24 6845		BUSINESS UNIT		ESS ADVISOR				Di	strict's authorizing si	gnature					
						JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
			[	GHARTI BEGINNING BA	ALANCE: 9	5 139,290,934				-	\$ 82,057,837 \$							TOTAL July - June 30th	ESTIMATED ACTUALS 2023-24
1			050				•,	• • •=,= •=, • ••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •						120,011,000		
1.1	S	8011	CES	LCFF	\$	6,339,971	\$ 6,339,97 <sup>°</sup>	1 \$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948 \$	9,952,886	\$ 9,952,886 \$	9,952,886	\$ 9,952,886 \$	9,645,228 \$	5 119,196,454	\$ 119,196,454
1.1	s	8021-8046		Property Taxes	4				\$ 1,204,412		\$ 30,142,624						3,854,536		
1.2	s	8012		EPA	9				\$ -		\$ 12,929,180								
1.4	s	8047		RDA Residual Balance & CRD	9		•		\$ -										
1.5	S	8096		Charter In Lieu Taxes	\$			3) \$ (1,596,926)											
1.6	S	8097		Special Education - Prop Tax Transfer	\$	3 -	\$	- \$ -	\$ -	\$ -	\$ - \$	\$ - \$	- 1	\$ - 9	\$ 1,555,251	\$ - \$	144,808 \$	5 1,700,059	\$ 1,700,059
1.7	Α	Multiple		Other Revenue Sources	\$	6 -	\$	- \$ -	\$-	\$-	\$ - 5	\$ - \$	(187,899)	\$ (61,431) \$	6 (187,899)	\$ 249,330 \$	187,899 \$	<b>;</b> -	\$-
		800	0-8099	TOTAL LCFF SOURCES	\$	5 7,133,523	\$ 7,192,85	3 \$ 23,368,145	\$ 11,537,159	\$ 14,258,050	\$ 53,404,551	\$ 28,615,419 \$	11,242,489	\$ 15,835,468	41,701,261	\$ 11,507,252 \$	25,437,634 \$	5 251,233,812	\$ 252,002,966
		FEDERAL R	EVENUE																
2.1	A	8110		Impact Aid	5	s -	\$	- \$ -	\$ -	\$-	\$ - 5	5 - S	- :	\$ - \$	6 - 5	\$-\$	- \$	; -	s -
2.2	S	8181&8182		Special Education	\$			- \$ -											
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$	52,250	\$	- \$ -	\$ -	\$-	\$ - 5	\$	- :	\$ - 9	6 - 9	\$ 306,026 \$	188,559 \$	546,835	\$ 754,237
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$	5 1,149,510	\$	- \$ -	\$ (1,148,426)	\$ 1,078,622	\$ - 5	\$ 2,006,200 \$	- :	\$ - \$	5 708,366	\$ - \$	865,936 \$	4,660,208	\$ 4,883,743
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$	s -	\$	- \$ -	\$ 445,431	\$-	\$ - \$	\$ - \$	276,009	\$ - \$	\$ 226,105	\$ - \$	384,737 \$	5 1,332,281	\$ 1,538,947
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$	ş -	\$	- \$ -	\$ 164,456				23,568	\$ - \$	555,407	\$ 22,651 \$			\$ 792,234
2.7	Α	Multiple		Other Federal	\$		•	- \$ -	+			\$ 269,975 \$	7,440			\$ 158,830 \$	259,273 \$		
2.8	М	8220&8290	Multiple	Other Federal (One-Time Funding)	\$		•	- \$ -				¢ ¢	- :			•	\$		
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023			•	- \$ -	•			¢ ¢	- :			•	\$	· · · ·	
2.11 2.12	M	8290	3213&3214	One-Time Funding ESSER III ( <i>Obligate by 9/30/2024</i>			•	- \$ -		1 .1 1						·	\$	-,,	
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$		•	- \$ -	,,			,				•	\$	7. 7.	· , ,
		010	0-8299	TOTAL FEDERAL REVENUE	1	5 1,201,760	\$	- \$ -	\$ 5,837,754	\$ 4,528,555	\$ (148,337)	\$2,949,709\$	307,017	\$ 309,807 \$	4,512,923 S	\$ 487,507 \$	1,698,505 \$	5 21,685,198	\$ 44,190,207
			TE REVENUE																
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$			- \$ -											
3.2	M	8311-8319		PA Recomputations CY & PY	\$			- \$ -											
3.3	S	8550		Mandate Block	\$		•	- \$ - - \$ -				· ·							
3.4 3.5	S S	8560 8590	2600	Lottery PA Expanded Learning Opportunities Program (TK/K				•											
3.6	s	8590	6546	PA Mental Health-Related Services	(U) (							\$ 125,729 \$	124,455				130,825		
3.7	s	8590	6547	PA SpEd Early Intervention Preschool Grant	9														
3.8	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	9			- \$ -									· · · / ·		
3.9	S	8590	7399	PA LCFF Equity Multiplier	\$	s -	\$	- \$ -	\$ -	\$ -	\$ - \$	\$ - \$	109,577	\$ 109,577 \$	\$ 109,577 S	\$ 109,577 \$	109,577 \$	5 547,885	\$ 547,799
3.11	0	8590	7690	STRS On-Behalf - Revenue	\$	š -	\$	- \$ -	\$-	\$-	\$ - 5	\$	- :	\$ - \$	6 - 9	\$ - \$	14,310,738 \$	5 14,310,738	\$ 14,310,738
3.12	А	Multiple		Other State	\$	5 74,118	\$ 74,11	3 \$ 158,413	\$ 372,405	\$ 1,821,035	\$ 464,779	\$ 3,600,261 \$	133,413	\$ 151,147 \$	\$ 312,995	\$ 861,368 \$	1,344,138 \$	9,368,190	\$ 9,368,190
3.13	М	8520&8590	Multiple	Other State (One-Time Funding)	\$	ş -	\$	- \$ -	\$ 237,974	\$-	\$ - 5	\$ - \$	- 3	\$ - \$	ş -		\$	5 237,974	\$ 237,974
		830	0-8599	TOTAL OTHER STATE REVENUE	\$	5 779,778	\$ 779,77	3 \$ 1,428,602	\$ 2,191,557	\$ 3,934,884	\$ 1,734,968	\$ 6,417,934 \$	2,065,701	\$ 3,474,544	2,245,283	\$2,518,463\$	17,757,817 \$	45,329,309	\$ 45,849,860
		OTHER LOO	AL REVENUE																
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	737,895	\$ 753,74	7 \$ 1,342,476	\$ 1,342,476	\$ 1,342,476	\$ 1,390,660	\$ 1,342,476 \$	1,261,136	\$ 1,261,136 \$	1,168,976	\$ 1,232,367 \$	964,936	6 14,140,757	\$ 14,140,757
4.2	Α	Multiple		Other Local	\$	4,426,579	\$	- \$ 12,506	\$ (3,534,907)	\$ 508,387	\$ 1,183,513	\$ 1,462,437 \$	447,791	\$ 843,727 \$	999,617	\$ 1,092,193 \$	2,460,393 \$	9,902,237	\$ 12,175,307
		860	0-8799	TOTAL OTHER LOCAL REVENUE	\$	5 5,164,474	\$ 753,74	7 \$ 1,354,982	\$ (2,192,431)	\$ 1,850,863	\$ 2,574,173	\$ 2,804,913 \$	1,708,927	\$ 2,104,863	2,168,593	\$ 2,324,560 \$	3,425,329 \$	5 24,042,994	\$ 26,316,064
		OTHER EIN	ANCING SOURC	:FS															
5.1	A	8900-8998		Transfers In & Other Sources	5	· -	\$	- \$ -	\$ -	\$ -	\$ - 5	s - s	- 3	\$ 1,120 \$	6 -	\$	- \$	5 1,120	\$ 138,720
		1	0-8998	TOTAL OTHER FINANCING SOURCES	s			- \$ -			i i								
		800	0 9009			44 970 595	¢ 0.700.00	0 0 454 720	¢ 47.274.020	¢ 04 570 350	¢ 57.505.255 (	40 797 075 6	45 224 425			46 927 792 6	49 240 294		
		800	0-8998	TOTAL REVENUE	3	5 14,279,535	φ 0,720,38	3 \$ 26,151,730	φ 17,374,039	φ 24,372,352	\$ 01,000,300 X	\$ 40,161,915 \$	15,324,135	φ 21,725,802 \$	50,628,060	φ 10,03/,/83 \$	40,319,284 \$	342,292,434	\$ 368,497,817
			DENIECITS																
6.1	A	SALARIES 8 1000-1999	DENEFIIS	Certificated	\$	9,296,128	\$ 12,000,104	4 \$ 11,538,283	\$ 11,572,871	\$ 11,661,019	\$ 11,494,096	\$ 11,399,375 \$	11,549,217	\$ 11,662,393 \$	11,714,226	\$ 11,680,541 \$	12,168,281 \$	137,736,533	\$ 141,643,722
6.1	A	2000-2999		Classified	3						\$ 4,124,503 \$						4,675,875		
6.3	A	3000-3999		Benefits	4	1			\$ 5,365,164		\$ 5,946,644	\$ 6,058,802 \$				\$ 6,361,427 \$			
							, · · ·							, .				,,	

6.4	0	3101-3112 7690	STRS On-Behalf - Expense	\$ - \$	-	\$ - \$	- \$	- \$	- 9	- \$	- \$	- \$	- \$	- :	\$ 14,310,738 \$	14,310,738 \$	14,310,738
6.5	М	1000-3999	Salaries & Benefits (One-Time Funding)	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	-		ş	- \$	-
		1000-3999	TOTAL SALARIES & BENEFITS	\$ 16,570,657 \$	21,733,807	\$ 21,671,949 \$	21,068,030 \$	21,728,879 \$	21,565,243	5 21,562,066 \$	21,939,255 \$	21,704,866 \$	22,218,663 \$	22,294,217	\$ 37,608,255 \$	271,665,888 \$	284,552,033
		OTHER EXPENDITURES															
7.1	Α	4000-4999	Supplies	\$ 51,110 \$	572,644	\$ 1,943,549 \$	2,186,583 \$	2,037,465 \$	802,863	2,330,235 \$	1,562,654 \$	1,084,442 \$	1,294,318 \$	2,438,816	\$ 2,724,204 \$	19,028,882 \$	28,023,340
7.2	Α	5500-5599	Utilities	\$ 99,839 \$	451,308	\$ 535,066 \$	205,369 \$	457,115 \$	1,280,376	5 514,080 \$	412,005 \$	424,906 \$	406,764 \$	305,067	\$ 598,508 \$	5,690,403 \$	6,790,135
7.3	А	5000-5999	Other Services (Excl. Utilities)	\$ 2,225,564 \$	2,250,388	\$ 2,410,682 \$	3,261,578 \$	3,107,733 \$	2,785,750	6 2,616,871 \$	2,955,796 \$	2,817,544 \$	3,904,190 \$	2,444,092	\$ 3,592,954 \$	34,373,142 \$	40,138,942
7.4	А	6000-6999	Capital	\$ - \$	607,797	\$ 83,573 \$	167,424 \$	113,702 \$	76,540	536,849 \$	984,702 \$	881,619 \$	46,220 \$	1,043,803	\$	5,727,133 \$	13,071,798
7.5	0	7200-7299	Pass Through Revenues	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- :	\$ <b>- \$</b>	- \$	-
7.6	А	7000-7998	Transfers Out, Other Uses & Outgo	\$ 9,035 \$	9,035	\$ 16,264 \$	(11,857) \$	309,604 \$	13,315	37,284 \$	361,447 \$	28,245 \$	47,285 \$	406,013	\$ 58,222 \$	1,283,891 \$	1,324,742
7.7	М	4000-7998	Other Expenditures (One-Time Funding)	\$ - \$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	-		\$	- \$	-
		4000-7998	TOTAL OTHER EXPENDITURES	\$ 2,385,548 \$	3,891,172	\$ 4,989,133 \$	5,809,097 \$	6,025,619 \$	4,958,844	6,035,318 \$	6,276,604 \$	5,236,757 \$	5,698,777 \$	6,637,790	\$ 8,158,793	66,103,452 \$	89,348,957
		1000-7998	TOTAL EXPENDITURES	\$ 18,956,205 \$	25,624,979	\$ 26,661,083 \$	26,877,127 \$	27,754,498 \$	26,524,087	5 27,597,384 \$	28,215,860 \$	26,941,622 \$	27,917,440 \$	28,932,007	\$ 45,767,048 \$	337,769,340 \$	373,900,990

		ASSETS		l	Beginning Bal															Ending	Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$	3,549,188	\$ (3,799,188) \$	-	\$-	\$	3,799,188	\$-	\$	- \$	- \$	-	\$-	\$-\$	-	\$-	5 3	3,549,188
8.2	NP	9200-9299	Receivables	\$	(27,801,591)	\$ 1,040,924 \$	799,469	\$ 1,102,247	\$ 1	10,640,175	\$ 389,506	\$ 2,12	4,841 \$	1,345,794 \$	1,669,834	\$ 26,148	\$ 4,570 \$	41,691	\$-	5 (8	(8,616,392)
8.3	NP	9300-9319	Temporary Loans / Due From	\$	(372,529)	\$ (12,736) \$	64,739	\$ 320,526	\$	(10,507)	\$ 7,085	\$	(2,949) \$	(5,525) \$	(8,663)	\$ 10,773	\$-\$	(413,833)	\$-	;	(423,619)
8.4	NP	9320-9499	Other Assets	\$	(3,500,010)	\$ 4,971 \$	19,884	\$ (10,689)	\$	(14,228)	\$ 12,486	\$ (2	24,926) \$	(11,474) \$	20,073	\$ 21,108	\$ 5,282 \$	(11,998)	\$-	s (:	(3,489,521)
		9111-9499	TOTAL ASSETS (excluding cash 9110)		\$ (28,124,942)	\$ (2,766,029) \$	884,092	\$ 1,412,084	\$ 1	14,414,627	\$ 409,077	\$ 2,09	6,966 \$	1,328,795 \$	1,681,245	\$ 58,029	\$ 9,852 \$	(384,139)	\$-	5 (8	(8,980,343)
		LIABILITIES & DEFERRE	DINFLOWS	E	Beginning Bal															Ending	Balance
9.1	NP	9500-9599	Payables	\$	30,727,706	\$ (24,338,353) \$	(299,809)	\$ (69,757)	\$ (	(4,563,772)	\$ (330,808)	\$	6,265 \$	422,360 \$	(346,101)	\$ (937)	\$ 580,563 \$	(799,097)	\$-	5	988,260
9.2	NP	9650-9659	Unearned Revenue	\$	8,867,964	\$ (611,834) \$	-	\$-	\$ (	(6,786,394)	\$-	\$	- \$	- \$	-	\$-	\$-\$	-	\$-	5 1	1,469,737
9.3	NP	9690-9699	Deferred Inflows of Resources	\$	3,312,238	\$ - \$	-	\$-	\$	-	\$-	\$	- \$	- \$	-	\$-	\$ - \$	-	\$-	; 3	3,312,238
		9500-9699	TOTAL CURRENT LIABILITIES	\$	42,907,908	\$ (24,950,186) \$	(299,809)	\$ (69,757)	\$ (1	11,350,166)	\$ (330,808)	\$	6,265 \$	422,360 \$	(346,101)	\$ (937)	\$ 580,563 \$	(799,097)	\$-	; ;	5,770,234

		OTHER ACTIVITY		Beg	ginning Bal													Ei	nding Balance
10.1	NP	9793	Audit Adjustments	\$	- \$	-	\$ - \$	- \$	; -	\$-	\$-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
10.2	NP	9795	Other Restatements	\$	(522,501) \$	522,501	\$ - \$	- \$	; -	\$-	\$-	\$	- \$	- \$	- \$	- \$	- \$	- \$	-
10.3	NP	7999	Expense Suspense		\$	-	\$ 9,204 \$	(9,204) \$	; -	\$-	\$-	\$	- \$	(16,744) \$	(58,818) \$	23,313 \$	51,157 \$	- \$	(1,092)
10.4	NP	8999	Revenue Suspense		\$	-	\$ 31,944 \$	464,822 \$	(1,095,586)	\$-	\$ 2,610,000	\$ (2,60	2,648) \$	(7,352) \$	- \$	358,275 \$	(358,275) \$	- \$	(598,820)
10.5	NP	9910	Payroll Suspense		\$	4,837,971	\$ (926,882) \$	(176,912) \$	6 (9,947)	\$ 27,224	\$ (33,475)	\$ (	5,984) \$	46,307 \$	11,292 \$	6,686 \$	41,721 \$	- \$	3,818,001
10.6	NP	Multiple	Treasury Reconciling Items		\$	(342)	\$ (61,741) \$	62,083										\$	-
		9111-9499	TOTAL OTHER ACTIVITY			4,837,629	(947,475) \$	340,788 \$	(1,105,533)	\$ 27,224	\$ 2,576,525	\$ (2,60	8,632) \$	22,210 \$	(47,526) \$	388,274 \$	(265,397) \$	- \$	3,218,089

ENDING BALANCE SUBTOTAL Prior to Borrowing \$ 108,766,673 \$ 89,243,	\$ 90,416,908 \$ 82,165,485	\$ 79,089,494 \$ 114,809,857 \$	\$ 127,207,780 \$ 118,299,766	\$ 110,402,346 \$ 134,091,656	\$ 120,548,798 <b>\$ 123,101,034 \$</b>	140,853,004
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		BORROWING	ACTIVITY	Beg	ginning Bal													Endin	ng Balance
11.1	М	9640	TRAN / TTF Principal Amounts			\$ - \$	;	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
11.2	М	8660	TRAN / TTF Premium			\$ - \$	;	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
11.3	М	5800	TRAN / TTF Issuance Cost & Interest			\$ - \$	;	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
11.4	М	9135&9640	TRAN / TTF Repayment			\$ - \$	;	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
11.5	М	9600-9619	Temporary Loans / Due To	\$	2,969,004	\$ (2,261,740) \$	;	- \$	(707,264) \$	662 \$	(662) \$	64,808 \$	2,626,358 \$	(2,691,166) \$	- \$	- \$	- \$	- \$	
11.6	М	9629-9649	Other Liabilities (Excluding TRANs)	\$	-	\$ - \$		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
			TOTAL BORROWING ACTIVITY	\$	2,969,004	\$ (2,261,740) \$		- \$	(707,264) \$	662 \$	(662) \$	64,808 \$	2,626,358 \$	(2,691,166) \$	- \$	- \$	- \$	- \$	
			TOTAL BEGINNING BALANCES (Excluding 91 Prior Year Transacti		17,751,970													\$	17,751,9

TOTAL	Prior Year Transactions	17,751,970													\$	17,751,970
															_	
	ENDING CASH BALANCE	9110	\$ 109,473,937	\$ 92,212,149	\$ 92,678,648	\$ 85,135,150	\$ 82,057,837	\$ 117,843,669	\$ 132,803,142	\$ 118,577,605	\$ 113,371,350	\$ 137,060,660	\$ 123,517,803	\$ 126,070,038	\$	126,070,038

# **VISTA UNIFIED**

# 2024-25 CASHFLOW

	UPDATE DATE 6/10/2024	ACTUALS END BAL TO MONTH OF: LEAID MAY 2023-24 68452	BUSINESS UNIT 05100		S ADVISOR				D	strict's authorizing sign	ature					
			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	2024-2025
			E: \$ 126,070,038	\$ 110,158,492	\$ 93,133,547	\$ 80,881,984 \$	69,605,251	\$ 60,062,911 \$	92,836,896 \$	101,264,047 \$	89,108,849 \$	86,444,556 \$	100,715,265 \$	100,078,846	July - June 30th	ADOPTED BUDGET
	LCFF SOURCES							'								
1.1 S	8011	LCFF	\$ 5,724,571	\$ 5,724,571	\$ 10,304,228	\$ 10,304,228 \$	10,304,228	\$ 10,304,228 \$	10,304,228 \$	10,304,228 \$	10,304,228 \$	10,304,228 \$	10,304,228 \$	10,304,228	\$ 114,491,420	\$ 114,491,420
1.2 S	8021-8046	Property Taxes	\$ 359,672			\$ 1,418,134 \$					2,569,083 \$		11,817,781 \$			. , ,
1.3 S	8012	EPA	\$ - :	\$-	\$ 7,761,428	\$ - \$	i -	\$ 7,761,428 \$	- \$	- \$	7,761,428 \$	- \$	- \$	7,761,428		
1.4 S	8047	RDA Residual Balance & CRD	\$ - :	\$-	\$-	\$ - \$	; -	\$-\$	4,345,730 \$	- \$	- \$	- \$	- \$	4,345,730	\$ 8,691,459	\$ 8,691,459
1.5 S	8096	Charter In Lieu Taxes	\$ - :	\$ (934,544)	\$ (1,869,087)	\$ (1,246,058) \$	(1,246,058)	\$ (1,246,058) \$	(1,246,058) \$	(1,246,058) \$	(1,090,301) \$	(1,090,301) \$	(1,090,301) \$	(3,270,903)	\$ (15,575,729)	\$ (15,575,729)
1.6 S	8097	Special Education - Prop Tax Transfer	\$ - :	\$-	\$-	\$ - \$	422,397	\$ - \$	- \$	- \$	422,397 \$	- \$	- \$	844,794	\$ 1,689,588	\$ 1,689,588
1.7 A	Multiple	Other Revenue Sources	\$ - :	\$-	\$-	\$ - \$	; -	\$-\$	- \$	- \$	- \$	- \$	- \$		\$ <u>-</u>	\$ -
	8000-8099	TOTAL LCFF SOURCES	\$ 6,084,243	\$ 6,835,017	\$ 16,515,134	\$ 10,476,303 \$	13,498,612	\$ 49,786,068 \$	29,085,581 \$	11,627,252 \$	19,966,834 \$	35,644,651 \$	21,031,708 \$	22,554,359	\$ 243,105,763	\$ 243,105,763
	FEDERAL REVENUE															
2.1 A	8110	Impact Aid	\$ -	\$-	\$-	\$ - \$	; -	\$-\$	- \$	- \$	- \$	- \$	- \$		ş -	\$-
2.2 S	8181&8182	Special Education	\$ - :	\$-	\$-	\$-\$	; -	\$-\$	- \$	- \$	- \$	- \$	- \$		ş -	\$ 5,609,502
2.3 S/A	8285 9010 roll-up	Federal Pass Through	\$ -	\$-	\$-	\$ - \$	187,250	\$ - \$	- \$	- \$	187,250 \$	- \$	- \$	187,250	\$ 561,750	\$ 749,000
2.4 S	8290 3010&3025	* *	\$ - :	\$-	\$ 1,108,491		; -			- \$	1,108,491 \$	- \$	- \$			. , ,
2.5 S	8290 4035	Title II - Fed Cash Mgmt System	\$ - :	\$-	\$ 151,092					- \$	151,092 \$	- \$	- \$			· · · · · ·
2.6 S	8290 4201&4203		\$ - :		\$ 112,400					-	112,400 \$	- \$	- \$			
2.7 A	Multiple	Other Federal	\$ 13,528					\$ 152,128 \$		(6,524) \$	219,143 \$	67,138 \$	244,776 \$		.,,	
2.8 M	8220&8290 Multiple	Other Federal (One-Time Funding)	\$ -	•		\$ - \$		\$	- \$	-	\$	- \$	-		•	\$ -
2.11 M 2.12 M	8290 3213&3214 8290 3216-3219	, , , , , , , , , , , , , , , , , , ,	\$ - \$ -	Ŷ		\$ - \$ \$ - \$		\$		-	\$	- \$	-		•	\$ - \$ -
2.12 IVI	8100-8299	One-Time Funding ELO Grant (Obligate by *) TOTAL FEDERAL REVENUE	\$ 13,528		\$ 1,381,576			<del>م</del> \$ 1,524,110 \$	-		1,778,375 \$	67,138 \$		1,559,232	•	
	8100-8299	TOTAL FEDERAL REVENUE	\$ 13,528	\$ 18,642	\$ 1,381,576	\$ 278,918 \$	252,696	\$ 1,524,110 \$	66,981 \$	(6,524) \$	1,778,375 \$	67,138 \$	244,776 \$	1,559,232	\$	\$ 12,818,217
	OTHER STATE REVENUE	PA Sp. Ed. (SEL PA administrator &														
	8311-8319 6500&6510	Infant)	\$ - :		\$ -						- \$		- \$			\$-
3.2 M	8311-8319	PA Recomputations CY & PY	\$ - :		\$ -						- \$	- \$	- \$			\$ (910,860)
3.3 S	8550	Mandate Block	\$	•	\$ -				-		- \$	- \$	- \$			
3.4 S 3.5 S	8560 8590 2600	Lottery PA Expanded Learning Opportunities Program (TK/K-6)	\$		\$ - \$ 973,093						- \$ 973,093 \$	1,121,660 \$ 973,093 \$	- \$ 973,093 \$			
3.6 S	8590 6546	PA Mental Health-Related Services	\$ 66,882						120,387 \$		120,387 \$	120,387 \$	120,387 \$		. , ,	
3.7 S	8590 6547	PA SpEd Early Intervention Preschool Grant	\$ 50,776						91,397 \$		91,397 \$	91,397 \$	91,397 \$			
3.8 S	8590 6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 145,483								261,869 \$	261,869 \$	261,869 \$			
3.9 S	8590 7399	PA LCFF Equity Multiplier	\$ 26,226	\$ 26,226			47,207	\$ 47,207 \$	47,207 \$		47,207 \$	47,207 \$	47,207 \$		. , ,	
3.11 O	8590 7690	STRS On-Behalf - Revenue	\$ - :	\$-	\$-	\$ - \$	; -	\$-\$	- \$	- \$	- \$	- \$	- \$	13,702,698	\$ 13,702,698	\$ 13,702,698
3.12 A	Multiple	Other State	\$ 9,806	\$ (107,785)	\$ 288,742	\$ 929,888 \$	820,540	\$ 1,212,176 \$	892,393 \$	71,083 \$	50,326 \$	956,918 \$	3,406,014 \$	(42,962)	\$ 8,487,140	\$ 8,487,140
3.13 M	8520&8590 Multiple	Other State (One-Time Funding)													ş -	\$ 227,863
	8300-8599	TOTAL OTHER STATE REVENUE	\$ 839,780	\$ 722,189	\$ 1,782,694	\$ 2,423,841 \$	3,168,491	\$2,706,129	3,508,005 \$	1,565,036 \$	1,544,279 \$	3,572,530 \$	4,899,967 \$	16,275,348	\$ 43,008,291	\$ 43,446,954
	OTHER LOCAL REVENUE															
4.1 S	8792 SPED	PA Special Education - Pass Through	\$ 599,420	\$ 599,420	\$ 1,078,956	\$ 1,078,956 \$	1,078,956	\$ 1,078,956 \$	1,078,956 \$	1,078,956 \$	1,078,956 \$	1,078,956 \$	1,078,956 \$	1,078,956	\$ 11,988,398	\$ 11,988,398
4.2 A	Multiple	Other Local	\$ (1,787,131)	\$ 401,245	\$ 215,464	\$ 430,752 \$	68,175	\$ 906,076 \$	1,127,701 \$	86,887 \$	357,381 \$	1,245,908 \$	909,444 \$	1,898,013	5,859,917	\$ 9,392,359
	8600-8799	TOTAL OTHER LOCAL REVENUE	\$ (1,187,711)	\$ 1,000,665	\$ 1,294,420	\$ 1,509,708 \$	1,147,131	\$ 1,985,032 \$	2,206,657 \$	1,165,843 \$	1,436,337 \$	2,324,863 \$	1,988,400 \$	2,976,969	\$ 17,848,315	\$ 21,380,757
	OTHER FINANCING SOU	DUES .							i de la companya de l							
5.1 A	8900-8998	Transfers In & Other Sources	\$ -	s -	\$ -	\$ - \$	; -	\$ - \$	- \$	- \$	52,461 \$	- \$	11,879 \$		\$ 64,340	\$ 138,720
	8900-8998	TOTAL OTHER FINANCING SOURCES	\$		\$ -			s - s	- \$		52,461 \$	- \$	11,879 \$	i.	. ,	
1																
	8000-8998	TOTAL REVENUE	\$ 5,749,840	\$ 8,576,513	\$ 20,973,825	\$ 14,688,771 \$	18,066,930	\$ 56,001,340 \$	34,867,224 \$	14,351,607 \$	24,778,286 \$	41,609,183 \$	28,176,730 \$	43,365,907	\$ 311,206,157	\$ 320,890,411
L																
	SALARIES & BENEFITS															
	1000-1999	Certificated	\$ 10,334,400								12,220,143 \$		13,188,034 \$		, , , ,	
6.2 A	2000-2999	Classified	\$ 1,463,948	1 1. 1	1 1 1	\$ 4,309,264 \$	,,	\$ 4,342,800 \$	4,530,768 \$	4,381,084 \$	4,955,833 \$	4,904,259 \$	4,581,590 \$	11-		
6.3 A	3000-3999	Benefits	\$ 8,034,439	• •,• ••,• ••					.,,,	-,	6,592,985 \$	6,468,673 \$	6,787,512 \$			
6.4 O	3101-3112 7690	STRS On-Behalf - Expense	\$ -	ə -	\$-	\$ - \$	; -	\$- \$	- \$	- \$	- \$	- \$	- \$	12,511,921	\$ 12,511,921	\$ 12,511,921

6.5	М	1000-3999	Salaries & Benefits (One-Time Funding)												\$	- \$	-
		1000-3999	TOTAL SALARIES & BENEFITS	\$ 19,832,786 \$	21,660,286	\$ 22,199,518	\$ 22,047,133	22,884,217	\$ 22,301,194 \$	22,625,960	\$ 22,934,886 \$	23,768,961 \$	24,272,413 \$	24,557,137 \$	36,773,383 \$	285,857,874 \$	293,901,930
		OTHER EXPENDITURES															
7.1	А	4000-4999	Supplies	\$ 224,049 \$	665,272	\$ 2,744,682	\$ 955,252	1,309,178	\$ 2,567,275 \$	1,576,616	\$ 670,187 \$	1,156,095 \$	711,696 \$	1,277,205 \$	1,656,326 \$	15,513,834 \$	17,038,291
7.2	Α	5500-5599	Utilities	\$ 654 \$	57,752	\$ 540,827	\$ 491,037	969,049	\$ 1,370,006 \$	521,463	\$ 525,372 \$	285,025 \$	467,987 \$	586,787 \$	635,099 \$	6,451,059 \$	7,205,266
7.3	А	5000-5999	Other Services (Excl. Utilities)	\$ 1,524,363 \$	2,947,943	\$ 2,002,372	\$ 2,231,212	2,079,271	\$ 2,108,484 \$	1,655,332	\$ 2,094,386 \$	2,038,002 \$	1,690,748 \$	2,035,693 \$	2,489,256 \$	24,897,063 \$	27,808,902
7.4	Α	6000-6999	Capital	\$ 355 \$	169,866	\$ 229,949	\$ 201,349	222,874	\$ 99,492 \$	103,586	\$ 104,703 \$	72,920 \$	39,751 \$	126,628 \$	149,792 \$	1,521,264 \$	1,652,499
7.5	0	7200-7299	Pass Through Revenues	\$ - \$	; -	\$ -	\$-	6 -	\$-\$	-	\$ - \$	- \$	- \$	- \$	- \$	- \$	-
7.6	Α	7000-7998	Transfers Out, Other Uses & Outgo	\$ 79,179 \$	100,340	\$ 142,316	\$ 39,520	5 144,681	\$ 146,628 \$	(42,884)	\$ 177,271 \$	121,577 \$	155,880 \$	229,699 \$	32,923 \$	1,327,129 \$	1,307,909
7.7	М	4000-7998	Other Expenditures (One-Time Funding)												\$	- \$	-
		4000-7998	TOTAL OTHER EXPENDITURES	\$ 1,828,600 \$	3,941,173	\$ 5,660,145	\$ 3,918,370	4,725,053	\$ 6,291,886 \$	3,814,114	\$ 3,571,918 \$	3,673,619 \$	3,066,061 \$	4,256,012 \$	4,963,397 \$	49,710,348 \$	55,012,867
		1000-7998	TOTAL EXPENDITURES	\$ 21,661,386 \$	25,601,459	\$ 27,859,664	\$ 25,965,503	27,609,270	\$ 28,593,080 \$	26,440,073	\$ 26,506,805 \$	27,442,580 \$	27,338,474 \$	28,813,148 \$	41,736,780 \$	335,568,222 \$	348,914,797

		ASSETS		Beginni	ing Bal												Ending	Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
8.2	NP	9200-9299	Receivables	\$	- \$	- \$	- \$	(5,365,724) \$	- \$	- \$	5,365,724 \$	- \$	- \$	- \$	- \$	- \$	- \$	
8.3	NP	9300-9319	Temporary Loans / Due From	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
8.4	NP	9320-9499	Other Assets	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
		9111-9499	TOTAL ASSETS (excluding cash 9110)	\$	- \$	- \$	- \$	(5,365,724) \$	- \$	- \$	5,365,724 \$	- \$	- \$	- \$	- \$	- \$	- \$	
		LIABILITIES & DEFERRE	DINFLOWS	Beginni	ng Bal												Ending	Balance
9.1	NP	9500-9599	Payables	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
9.2	NP	9650-9659	Unearned Revenue	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
		9500-9699	TOTAL CURRENT LIABILITIES	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	

		OTHER ACTIVI	тү	Beginning E	Bal												Ending B	Balance
10.1	NP	9793	Audit Adjustments	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10.2	NP	9795	Other Restatements	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10.3	NP	7999	Expense Suspense		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10.4	NP	8999	Revenue Suspense		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	
10.5	NP	9910	Payroll Suspense		\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10.6	NP	Multiple	Treasury Reconciling Items														\$	-
		9111-94	499 TOTAL OTHER ACTIVITY														- \$	-

ENDING BALANCE SUBTOTAL	¢ 440.459.400					¢ 02.026.006			~~		• • • • • • • • • •			
Prior to Borrowing	\$ 110,158,492	\$ 93,133,547	\$ 80,881,984	\$ 69,605,251	\$ 60,062,911	\$ 92,836,896	\$ 101,264,047	\$ 89,108,849 \$	86,444,556	\$ 100,715,265	\$ 100,078,846	\$ 101,707,973	\$ 101,707,973	

		BORROWING AC	CTIVITY	Beginning Bal													Ending B	lalance
11.1	М	9640	TRAN / TTF Principal Amounts		\$	- \$	- \$ -	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	-
11.2	М	8660	TRAN / TTF Premium		\$	- \$	- \$ -	\$ -	\$-	\$-	\$ -	\$-	\$-	\$-	\$-	\$-	\$	-
11.3	М	5800	TRAN / TTF Issuance Cost & Interest		\$	- \$	- \$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	-
11.4	М	9135&9640	TRAN / TTF Repayment		\$	- \$	- \$ -	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	-
11.5	М	9600-9619	Temporary Loans / Due To	\$	- \$	- \$	- \$ -	\$ -	\$-	\$ -	\$ -	\$-	\$-	\$-	\$-	\$-	\$	-
11.6	М	9629-9649	Other Liabilities (Excluding TRANs)	\$	- \$	- \$	- \$ -	\$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	-
			TOTAL BORROWING ACTIVITY	\$	- \$	- \$	- \$ -	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	•
			TOTAL BEGINNING BALANCES (Excluding 9110 Prior Year Transactions		-												\$	-
			ENDING CASH BALANCE	9110	\$ 110,158,4	92 \$ 93,133,54	7 \$ 80,881,984	\$ 69,605,251	\$ 60,062,911	\$ 92,836,896	\$ 101,264,047	\$ 89,108,849	\$ 86,444,556	\$ 100,715,265	\$ 100,078,846	\$ 101,707,973	¢ 404	1,707,973

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

37 68452 0000000 Form SIAA F8BJJR37UM(2024-25)

	Direct Cos	ts - Interfund		t Costs - rfund	Interfund	Interfered	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	85,128.00	0.00	0.00	(558,267.00)				
Other Sources/Uses Detail					5,220.00	14,617.00		
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	3,325.00	0.00	210,787.00	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	(101,435.00)	347,480.00	0.00				
Other Sources/Uses Detail		(101,100.00)		0.00	0.00	0.00		
Fund Reconciliation					0.00		0.00	0.00
14 DEFERRED MAINTENANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						

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

37 68452 0000000 Form SIAA F8BJJR37UM(2024-25)

	Direct Cost	s - Interfund		t Costs - rfund	1	1	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
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					18,818.00	18,818.00		
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	1,374,914.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,374,914.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

California Dept of Education

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

37 68452 0000000 Form SIAA F8BJJR37UM(2024-25)

	Direct Cost	ts - Interfund		t Costs - rfund	la terfere d	lu és afras el	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
Expenditure Detail								
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	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	12,982.00	0.00						
Other Sources/Uses Detail	12,302.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
							0.00	0.00
67 SELF-INSURANCE FUND	0.00	0.00						
Expenditure Detail	0.00	0.00			44 047 00	5 000 00		
Other Sources/Uses Detail					14,617.00	5,220.00	0.00	0.00
							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								

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Vista Unified San Diego County		3-24 Estimated OF INTERFUN FOR ALL FUN		ES		F8I	F	2 0000000 orm SIAA 1(2024-25)
Description	Direct Cost Transfers In 5750	s - Interfund Transfers Out 5750		t Costs - rfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	101,435.00	(101,435.00)	558,267.00	(558,267.00)	1,413,569.00	1,413,569.00	0.00	0.00

Budget, July 1

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

37 68452 0000000 Form SIAB F8BJJR37UM(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(62,060.00)	0.00	(560,787.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,325.00	0.00	173,648.00	0.00				
Other Sources/Uses Detail	0,020.00	0.00	170,040.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
	0.00	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND	10 705 00	0.00	007 400 00	0.00				
Expenditure Detail	42,735.00	0.00	387,139.00	0.00	0.00			
Other Sources/Uses Detail					0.00	0.00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

California Dept of Education

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

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

37 68452 0000000
Form SIAB
F8BJJR37UM(2024-25)

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

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

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

37 68452 0000000
Form SIAB
F8BJJR37UM(2024-25)

56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND			In 7350		ln 8900- 8929	Out 7600- 7629	Other Funds 9310	Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
Fund Reconciliation								
					0.00	0.00		
57 EQUINDATION DEPMANENT EUND								
STI CONDATION FERIMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND	ĺ							
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	16,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
	62,060.00	(62,060.00)	560,787.00	(560,787.00)	0.00	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: SIAB, Version 1 Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

# CRITERIA AND STANDARDS

# 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	16,949.14	
District's ADA Standard Percentage Level:	1.0%	

# 1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)					
District Regular		19,364	19,442		
Charter School					
	Total ADA	19,364	19,442	N/A	Met
Second Prior Year (2022-23)					
District Regular		18,081	19,055		
Charter School					
	Total ADA	18,081	19,055	N/A	Met
First Prior Year (2023-24)					
District Regular		18,358	18,277		
Charter School			0		
	Total ADA	18,358	18,277	0.4%	Met
Budget Year (2024-25)					
District Regular		17,500			
Charter School		0			
	Total ADA	17,500			

## 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
	r	-
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	16,949.1	
		- -
District's Enrollment Standard Percentage Level:	1.0%	

## 2A. Calculating the District's Enrollment Variances

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

Enrollment						
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status		
Third Prior Year (2021-22)						
District Regular	19,411	19,541				
Charter School						
Total Enrollment	19,411	19,541	N/A	Met		
Second Prior Year (2022-23)						
District Regular	18,854	18,818				
Charter School						
Total Enrollment	18,854	18,818	0.2%	Met		
First Prior Year (2023-24)						
District Regular	18,671	18,483				
Charter School						
Total Enrollment	18,671	18,483	1.0%	Not Met		
Budget Year (2024-25)			·			
District Regular	18,217					
Charter School						
Total Enrollment	18,217					

# 2B. Comparison of District Enrollment to the Standard

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

1a.

- STANDARD NOT MET Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.
  - Explanation:

(required if NOT met)

The district experienced higher enrollment decline than expected

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	18,051	19,541	
Charter School		0	
Total ADA/Enrollment	18,051	19,541	92.4%
Second Prior Year (2022-23)			
District Regular	17,241	18,818	
Charter School	0		
Total ADA/Enrollment	17,241	18,818	91.6%
First Prior Year (2023-24)			
District Regular	17,286	18,483	
Charter School			
Total ADA/Enrollment	17,286	18,483	93.5%
	· · ·	Historical Average Ratio:	92.5%

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

### 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	16,949	18,217		
Charter School	0			
Total ADA/Enrollment	16,949	18,217	93.0%	Met
1st Subsequent Year (2025-26)				
District Regular	16,675	17,963		
Charter School				
Total ADA/Enrollment	16,675	17,963	92.8%	Met
2nd Subsequent Year (2026-27)				
District Regular	16,498	17,711		
Charter School				
Total ADA/Enrollment	16,498	17,711	93.2%	Not Met

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

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

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

Explanation:

(required if NOT met)

The district has been applying efforts to increase daily attendance which has proven effective during the 2023-24 school year, thus projecting slight increase for the future.

93.0%

## 4. CRITERION: LCFF Revenue

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

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

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

### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

## 4A1. Calculating the District's LCFF Revenue Standard

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

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change	e in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
a.	ADA (Funded) (Form A, lines A6 and C4)	18,312.08	17,540.32	16,998.54	16,791.97
b.	Prior Year ADA (Funded)		18,312.08	17,540.32	16,998.54
с.	Difference (Step 1a minus Step 1b)		(771.76)	(541.78)	(206.57)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.21%)	(3.09%)	(1.22%)
Step 2 - Change	e in Funding Level				
a.	Prior Year LCFF Funding		250,302,907.00	241,191,140.00	244,890,193.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterio	on)	2,678,241.10	7,066,900.40	7,542,617.94
С.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	1.07%	2.93%	3.08%
Step 3 - Total C	hange in Population and Funding Level (Step 1d plus	Step 2c)	(3.14%)	(.16%)	1.86%

LCFF Revenue Standard (Step 3, plus/minus 1%): -4.14% to -2.14% -1.16% to 0.84%

0.86% to 2.86%

## 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

### Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	105, 177, 182.00	111,454,774.00	117,821,216.00	124,285,392.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	264,496,996.00	256,991,904.00	257,224,945.00	262,423,998.00
District's Proje	cted Change in LCFF Revenue:	(2.84%)	.09%	2.02%
	LCFF Revenue Standard	-4.14% to -2.14%	-1.16% to 0.84%	0.86% to 2.86%
	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.

		- Unrestricted (Resources 0000- 999)	Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	155, 180, 088. 92	170,893,540.69	90.8%	
Second Prior Year (2022-23)	167,932,741.20	189,175,863.60	88.8%	
First Prior Year (2023-24)	177,571,716.00	207,894,450.00	85.4%	
	-	Historical Average Ratio:	88.3%	
				4
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
District's	Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
	District's Salaries and Benefits Standard			
	(historical average ratio, plus/minus the greater			
of	3% or the district's reserve standard percentage):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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

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

	Budget - Ui (Resources			
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	183,932,469.00	206,883,919.00	88.9%	Met
1st Subsequent Year (2025-26)	189,849,061.00	207,616,782.00	91.4%	Not Met
2nd Subsequent Year (2026-27)	192,382,173.00	210,180,239.00	91.5%	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)

With the expiration of temporary or one-time restricted funding sources, the district is projecting transfer of costs of some key positions from restricted to unrestricted.

### 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	(3.14%)	(.16%)	1.86%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-13.14% to 6.86%	-10.16% to 9.84%	-8.14% to 11.86%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-8.14% to 1.86%	-5.16% to 4.84%	-3.14% to 6.86%

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

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

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

			Percent Change	Change Is Outside
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 81	00-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)		44,190,207.00		
Budget Year (2024-25)		12,818,217.00	(70.99%)	Yes
1st Subsequent Year (2025-26)		11,752,994.00	(8.31%)	Yes
2nd Subsequent Year (2026-27)		11,800,840.00	.41%	No
Other State Revenue (Fund 01, Objects First Prior Year (2023-24)	8300-8599) (Form MYP, Line A3)	45,849,860.00		
Budget Year (2024-25)		41,627,171.00	(9.21%)	Yes
1st Subsequent Year (2025-26)		40,998,356.00	(9.21%)	No
2nd Subsequent Year (2026-27)		38,584,163.00	(5.89%)	Yes
Explanation: (required if Yes)	The drop in revenues represent possible carry overs to its adopt	the expiration of one-time funds,. A led budget.	Also, the district does not inco	porate unearned revenue

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

26,316,064.00		
20,453,533.00	(22.28%)	Yes
20,461,835.00	.04%	No
20,531,951.00	.34%	No

# Explanation:

(required if Yes)

The drop in revenues represent the expiration of one-time funds,. Also, the district does not incorporate unearned revenue possible carry overs to its adopted budget.

ista Unified		2024-25 Budget, Ju General Fund			
an Diego County		School District Criteria and St			Form F8BJJR37UM(202
Books and S	Supplies (Fund 01, Objects 40	00-4999) (Form MYP, Line B4)			
First Prior Year (2023-24)			28,023,340.00		
Budget Year (2024-25)			17,038,291.00	(39.20%)	Yes
1st Subsequent Year (2025-26)			14,042,182.00	(17.58%)	Yes
2nd Subsequent Year (2026-27)			14,132,661.00	.64%	No
	Explanation:	As one-time funds expire hudge	ted expenditures are also reduced a		
	(required if Yes)				
Services and	Other Operating Expenditur	es (Fund 01, Objects 5000-5999) (Form N	IYP. Line B5)		
First Prior Year (2023-24)		(· -··- · · , <b>,</b> - · · · · · · · · · · · · · · · · · ·	46,929,077.00		
Budget Year (2024-25)			35,014,168.00	(25.39%)	Yes
1st Subsequent Year (2025-26)			28,844,241.00	(17.62%)	Yes
2nd Subsequent Year (2026-27)			25,481,484.00	(11.66%)	Yes
	Explanation:	As one-time funds expire, budge	ted expenditures are also reduced a	as a result.	
	(required if Yes)				
	nange in Total Operating Reve	enues and Expenditures (Section 6A, Li	ne 2)		
6C. Calculating the District's Ch DATA ENTRY: All data are extracte	nange in Total Operating Reve	enues and Expenditures (Section 6A, Li	ne 2)	Percent Change	
DATA ENTRY: All data are extract	nange in Total Operating Reve	enues and Expenditures (Section 6A, Li	ne 2) Amount	Percent Change Over Previous Year	Status
DATA ENTRY: All data are extracto	nange in Total Operating Reve			-	Status
DATA ENTRY: All data are extracto Dbject Range / Fiscal Year Total Federa	nange in Total Operating Reve			-	Status
DATA ENTRY: All data are extracto Dbject Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24)	nange in Total Operating Reve		Amount	-	Status
DATA ENTRY: All data are extracte Dbject Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24) Budget Year (2024-25)	nange in Total Operating Reve		Amount 116,356,131.00	Over Previous Year	
DATA ENTRY: All data are extract Dbject Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24) Budget Year (2024-25) Ist Subsequent Year (2025-26)	nange in Total Operating Reve		Amount 116,356,131.00 74,898,921.00	Over Previous Year (35.63%)	Not Met
DATA ENTRY: All data are extracto Dbject Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24) Budget Year (2024-25) Ist Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)	nange in Total Operating Reve ed or calculated.		Amount 116,356,131.00 74,898,921.00 73,213,185.00 70,916,954.00	Over Previous Year (35.63%) (2.25%)	Not Met Met
DATA ENTRY: All data are extractor Dbject Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24) Budget Year (2024-25) Ist Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) <b>Total Books</b>	nange in Total Operating Reve ed or calculated.	al Revenue (Criterion 6B)	Amount 116,356,131.00 74,898,921.00 73,213,185.00 70,916,954.00	Over Previous Year (35.63%) (2.25%)	Not Met Met
DATA ENTRY: All data are extractor Dbject Range / Fiscal Year Total Federa First Prior Year (2023-24) Budget Year (2024-25) Ist Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) Total Books First Prior Year (2023-24)	nange in Total Operating Reve ed or calculated.	al Revenue (Criterion 6B)	Amount 116,356,131.00 74,898,921.00 73,213,185.00 70,916,954.00 Prion 6B)	Over Previous Year (35.63%) (2.25%)	Not Met Met
DATA ENTRY: All data are extractor Dbject Range / Fiscal Year Total Federa First Prior Year (2023-24) Budget Year (2024-25) Ist Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) Total Books First Prior Year (2023-24) Budget Year (2024-25)	nange in Total Operating Reve ed or calculated.	al Revenue (Criterion 6B)	Amount 116,356,131.00 74,898,921.00 73,213,185.00 70,916,954.00 erion 6B) 74,952,417.00	Over Previous Year (35.63%) (2.25%) (3.14%)	Not Met Met Met
DATA ENTRY: All data are extracto Object Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)	nange in Total Operating Reve ed or calculated.	al Revenue (Criterion 6B)	Amount          116,356,131.00         74,896,921.00         73,213,185.00         70,916,954.00         Prion 6B)         74,952,417.00         52,052,459.00	Over Previous Year (35.63%) (2.25%) (3.14%) (30.55%)	Not Met Met Met Not Met
DATA ENTRY: All data are extracted Object Range / Fiscal Year Total Federa First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) Total Books First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26)	nange in Total Operating Reve ed or calculated.	al Revenue (Criterion 6B)	Amount           116,356,131.00           74,898,921.00           73,213,185.00           70,916,954.00           Prion 6B)           24,952,417.00           52,052,459.00           42,886,423.00	Over Previous Year (35.63%) (2.25%) (3.14%) (30.55%) (17.61%)	Not Met Met Met Not Met Not Met
DATA ENTRY: All data are extracted Object Range / Fiscal Year Total Federa First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) Total Books First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27)	ange in Total Operating Revo ed or calculated. I, Other State, and Other Loca and Supplies, and Services a	al Revenue (Criterion 6B)	Amount           116,356,131.00           74,898,921.00           73,213,185.00           70,916,954.00           900           52,052,459.00           42,886,423.00           39,614,145.00	Over Previous Year (35.63%) (2.25%) (3.14%) (30.55%) (17.61%)	Not Met Met Met Not Met Not Met
DATA ENTRY: All data are extracted Object Range / Fiscal Year <b>Total Federa</b> First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) <b>Total Books</b> First Prior Year (2023-24) Budget Year (2024-25) 1st Subsequent Year (2025-26) 2nd Subsequent Year (2025-26) 2nd Subsequent Year (2026-27) <b>ED. Comparison of District Tota</b>	ange in Total Operating Reve ed or calculated. II, Other State, and Other Loca and Supplies, and Services a	al Revenue (Criterion 6B) and Other Operating Expenditures (Crite	Amount          116,356,131.00         74,898,921.00         73,213,185.00         70,916,954.00         rion 6B)         22,052,459.00         42,886,423.00         39,614,145.00	Over Previous Year (35.63%) (2.25%) (3.14%) (30.55%) (17.61%)	Not Met Met Met Not Met Not Met

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

## Explanation:

Federal Revenue (linked from 6B if NOT met)

# Explanation:

Other State Revenue (linked from 6B

# if NOT met)

## Explanation:

Other Local Revenue (linked from 6B if NOT met) The large drop in revenues represent the expiration of federal coronavirus pandemic era funds, which are exiting our budget in the 2023-24 school year. Also, the district does not incorporate unearned revenue possible carry overs to its adopted budget.

The drop in revenues represent the expiration of one-time funds,. Also, the district does not incorporate unearned revenue possible carry overs to its adopted budget.

The drop in revenues represent the expiration of one-time funds,. Also, the district does not incorporate unearned revenue possible carry overs to its adopted budget.

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

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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)

As one-time funds expire, budgeted expenditures are also reduced as a result.

As one-time funds expire, budgeted expenditures are also reduced as a result.

# Explanation: Services and Other Exps

(linked from 6B

if NOT met)

### 7. CRITERION: Facilities Maintenance

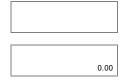
STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance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

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

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

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

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



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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)				
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	336,402,876.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses				Met
	336,402,876.00	10,092,086.28	10,092,087.00	

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

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

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

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

 Other (explanation must be provided)

### Explanation:

(required if NOT met and Other is marked)

### 8. CRITERION: Deficit Spending

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

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

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

		Third Prior Year	Second Prior Year	First Prior Year
		(2021-22)	(2022-23)	(2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements			
	(Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	8,623,753.00	9,730,929.00	11,217,468.00
	c. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	14,828,359.86	25,012,292.38	22,246,554.82
	d. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0.00	(8.10)	(8.46)
	e. Av ailable Reserves (Lines 1a through 1d)	23,452,112.86	34,743,213.28	33,464,014.36
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999)	287,458,425.60	323,716,844.80	373,915,607.00
	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)	287,458,425.60	323,716,844.80	373,915,607.00
3.	District's Available Reserve Percentage			
	(Line 1e divided by Line 2c)	8.2%	10.7%	8.9%
		· ·	· ·	
	District's Deficit Spending Standard Percentage Levels			
	(Line 3 times 1/3):	2.7%	3.6%	3.0%

<sup>1</sup>Av ailable 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. Fund.

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

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

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

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	11,913,214.54	170,893,540.69	N/A	Met
Second Prior Year (2022-23)	16,235,080.70	189,175,863.60	N/A	Met
First Prior Year (2023-24)	87,412.00	207,909,067.00	N/A	Met
Budget Year (2024-25) (Information only)	(9,304,044.00)	206,883,919.00		

### 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 Lev el 1	District ADA
	1.7%	0 to 300
	1.3%	301 to 1,000
	1.0%	1,001 to 30,000
	0.7%	30,001 to 250,000
	0.3%	250,001 and over
	<sup>1</sup> Percentage levels equate to a reserves for economic uncerta	a rate of deficit spending which would eliminate recommended inties over a three year period.
District Estimated P-2 ADA (Form A, Lines A6 and C4):	16,989	]
District's Fund Balance Standard Percentage Level:	1.0%	
9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages		

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

Unrestricted General Fi	und Beginning Balance <sup>2</sup>	Beginning Fund Balance	
(Form 01, Line F1e,	Unrestricted Column)	Variance Level	
Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
22,199,986.35	21,801,254.99	1.8%	Not Met
30,940,605.99	33,183,680.12	N/A	Met
46,224,948.62	49,418,760.82	N/A	Met
49,506,172.82			
	(Form 01, Line F1e, 1 Original Budget 22,199,986.35 30,940,605.99 46,224,948.62	22,199,986.35         21,801,254.99           30,940,605.99         33,183,680.12	(Form 01, Line F1e, Unrestricted Column)         Variance Level           Original Budget         Estimated/Unaudited Actuals         (If overestimated, else N/A)           22,199,986.35         21,801,254.99         1.8%           30,940,605.99         33,183,680.12         N/A           46,224,948.62         49,418,760.82         N/A

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

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

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

- 1a. STANDARD MET Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.
  - Explanation: (required if NOT met)

Actuals in the 21-22 school year came in higher than estimated as the district prioritized use of restricted, one-time dollars.

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

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

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

	Ending Cash Balance				
	General Fund				
Fiscal Year	(Form CASH, Line F, June Column)	Status			
Current Year (2024-25)	101,707,973.00	Met			

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

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

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

Explanation:

(required if NOT met)

### 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	16,949	16,675	16,498
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

## 10B. Calculating the District's Reserve Standard

2.

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	348,914,797.00	340,946,381.00	335,816,826.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	348,914,797.00	340,946,381.00	335,816,826.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	10,467,443.91	10,228,391.43	10,074,504.78
6.	Reserve Standard - by Amount			
lifornia Dor	at of Education			

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: CS\_District, Version 9 No

Vista Unified San Diego County						
	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00		
7.	District's Reserve Standard					
	(Greater of Line B5 or Line B6)	10,467,443.91	10,228,391.43	10,074,504.78		
10C. Calculating t	10C. Calculating the District's Budgeted Reserve Amount					

2024-25 Budget, July 1

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

eserve Amoun	ts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	10,467,444.00	10,209,703.00	10,055,816.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	19,616,068.82	11,698,385.82	2,027,710.82
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)	(8.46)	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)	30,083,504.36	21,908,088.82	12,083,526.82
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	8.62%	6.43%	3.60%
	District's Reserve Standard			
	(Section 10B, Line 7):	10,467,443.91	10,228,391.43	10,074,504.78
	Status:	Met	Met	Met

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

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

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

Explanation:

(required if NOT met)

37 68452 0000000

SUPPLEMENTAL	INFORMATION						
DATA ENTRY: CI	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 f	ollowing fiscal years:					
<b>6</b> 2	Han of Onesian Revenues for One time Even differen						
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						
iu.	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)	(54,665,758.00)						
Budget Year (2024-25)	(54,641,237.00)	(24,521.00)	0.0%	Met			
1st Subsequent Year (2025-26)	(56,280,474.00)	1,639,237.00	3.0%	Met			
2nd Subsequent Year (2026-27)	(57,968,888.00)	1,688,414.00	3.0%	Met			
1b. Transfers In, General Fund *							
First Prior Year (2023-24)	5,220.00						
Budget Year (2024-25)	0.00	(5,220.00)	(100.0%)	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			
1c. Transfers Out, General Fund *							
First Prior Year (2023-24)	14,617.00						
Budget Year (2024-25)	0.00	(14,617.00)	(100.0%)	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)

2.

## S6. Long-term Commitments

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

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

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

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

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

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

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.

Yes

	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	1	Fund 0100	Fund 0100	181,049
Certificates of Participation	14	Fund 4000	Fund 4000	35,555,000
General Obligation Bonds	25	Fund 5100	Fund 5100	232,308,100
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				268,044,149

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases	181,049	181,049		
Certificates of Participation	2,809,230	2,911,230	3,001,230	3,105,230
General Obligation Bonds	17,694,700	12,420,450	13,005,950	13,720,750
Supp Early Retirement Program	1,752,000			
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):	· ·	· · · · ·	· · · · · · · · · · · · · · · · · · ·	
Total Annual Payments:	22,436,979	15,512,729	16,007,180	16,825,980
Has total annual payment increase	Has total annual payment increased over prior year (2023-24)?		No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes

to increase in total

annual payments)

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

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

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

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

No

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)	Yes			
2.	For the district's OPEB:				
	a. Are they lifetime benefits?	No			
	b. Do benefits continue past age 65?	Yes			

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:

After the age of 65 and through the age of 68, the district contributes towards supplemental coverage costs up to the same dollaramount contributed through the age of 65 for certificated employees with 10 years or more of full time service.

27,891,105.00

Actuarial

6/30/2023

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-	-y ou-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or gov ernmental fund	Self-Insurance Fund	Gov ernmental Fund 0
4.	OPEB Liabilities		
	a. Total OPEB liability	27,891,105.00	
	b. OPEB plan(s) fiduciary net position (if applicable)		

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

d. Is total OPEB liability based on the district's estimate

or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date

of the OPEB valuation

5

		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2024-25)	(2025-26)	(2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per			
	actuarial valuation or Alternative Measurement			
	Method	2,598,257.00	2,641,258.00	2,542,902.00
	<ul> <li>DPEB amount contributed (for this purpose, include premiums paid to a self- insurance fund) (funds 01-70, objects 3701-3752)</li> </ul>	1,896,755.00	1,896,755.00	1,896,755.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,507,843.00	1,477,345.00	1,431,931.00
	d. Number of retirees receiving OPEB benefits	286.00	293.00	299.00

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

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

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

The district is self-insured for dental and vision programs. Our workers comp program is ran through Keenan PIPS.

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

0.00
0.00

Yes

Budget Year		1st Subsequent Year	2nd Subsequent Year
(2024-25)		(2025-26)	(2026-27)
	7,233,212.00	7,233,212.00	7,233,212.00
	7,233,212.00	7,233,212.00	7,233,212.00

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

#### S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY	': Enter all applicable data items; there are no ex	tractions in this section.					
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year	
		(2023-24)	(2024-25)	(2025-26)		(2026-27)	
Number of co equivalent(F	ertificated (non-management) full - time - E) positions	1238.7	1240.45	12	232.1	1222.1	
Certificated	(Non-management) Salary and Benefit Negot	iations	Γ				
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 disc been filed with the COE, complete quest					
		If No, identify the unsettled negotiations	s including any prior year unsettle	ed negotiations and then comple	ete que	stions 6 and 7.	
		The district has not yet opened negotiati	ions for the 2024-25 school year				
Negotiations	Settled	L					
2a.	Per Government Code Section 3547.5(a), dat	e of public disclosure board meeting:		May 16, 2024			
2b.	Per Government Code Section 3547.5(b), was	s the agreement certified					
	by the district superintendent and chief busin	ess official?					
		If Yes, date of Superintendent and CBO	certification:	May 16, 2024			
3.	Per Government Code Section 3547.5(c), was	s a budget revision adopted					
	to meet the costs of the agreement?			No			
		If Yes, date of budget revision board ad	loption:				
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2023	End Date:	Jun 30, 2026		
5.	Salary settlement:	L	Budget Year	1st Subsequent Year		2nd Subsequent Year	
			(2024-25)	(2025-26)		(2026-27)	
	Is the cost of salary settlement included in th	ne budget and multiyear					
	projections (MYPs)?		Yes	Yes		Yes	
		One Year Agreement			!		
		Total cost of salary settlement					
		% change in salary schedule from prior year					
		or					
		Multiyear Agreement					
		Total cost of salary settlement	8,332,329	9,402	2,969	9,402,969	
		% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%		0.0%	
			•	•			

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



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

Restricted & unrestricted general fund

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

#### Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

#### 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:

2nd Subsequent Year 1st Subsequent Year Budget Year (2024-25) (2025-26) (2026-27) 0 0 0 Budget Year 1st Subsequent Year 2nd Subsequent Year (2024-25) (2025-26) (2026-27) Yes Yes Yes 11,276,111 12,346,751 12,575,777 84.0% 84.0% 84.0% 3.0% 3.0% 3.0% Yes 8,332,329 9,402,969 9,402,969

The district settled with its certificated bargaining unit on May 16, 2024 with a multi-year agreement covering July 1, 2023 thru June 30, 2026. Salary increase negotiated for the 2023-24 school year was 4.5%, with no additional increase for 2024-25 and the right to reopen salary negotiations for 2025-26. Heath & Welfare cap increases for the 2024-25 and 2025-26 school years are include. No H&W cap increase include in the 2023-24 year.

- 1. Are step & column adjustments included in the budget and MYPs?
- 2. Cost of step & column adjustments

Certificated (Non-management) Step and Column Adjustments

3. Percent change in step & column ov er prior y ear

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

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

#### Certificated (Non-management) - Other

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
	Yes	Yes	Yes
	1,655,212	1,702,925	1,686,463
	1.9%	1.9%	1.9%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
	Yes	Yes	Yes
I	No	No	No

Vista Unified San Diego County		2024-25 Budget, July 1 General Fund School District Criteria and Standards Review			37 68452 000000 Form 01CS F8BJJR37UM(2024-25)
S8B. Cost Ana	alysis of District's Labor Agreements - Classif	ied (Non-management) Employees			
DATA ENTRY:	Enter all applicable data items; there are no extra	ctions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of clas	sified(non - management) FTE positions	1012.1	110	1 108	6 1076
Classified (No	n-management) Salary and Benefit Negotiatio	ns			
1.	Are salary and benefit negotiations settled for	the budget year?		No	
		If Yes, and the corresponding public discl	osure documents have been fi	led with the COE, complete ques	tions 2 and 3.
		If Yes, and the corresponding public discl	osure documents have not bee	en filed with the COE, complete q	uestions 2-5.
		If No, identify the unsettled negotiations i	ncluding any prior year unsettl	ed negotiations and then complet	e questions 6 and 7.
Negotiations Se	ettled	4			
2a.	Per Government Code Section 3547.5(a), date	e of public disclosure			
	board meeting:				
2b.	Per Government Code Section 3547.5(b), was	the agreement certified			
	by the district superintendent and chief busine	ess official?			
		If Yes, date of Superintendent and CBO of	ertification:		
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted			
	to meet the costs of the agreement?				
		If Yes, date of budget revision board ado	ption:		_
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in th	e budget and multiyear			
	projections (MYPs)?	One Year Amount			
		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 sala	ry commitments:	

37 68452 0000000

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

### Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory	benefits	648,897		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule inc	reases	0	0	0
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (N	on-management) Health and Welfare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the buc	Iget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		7,190,539,	7,356,999	7,567,888
3.	Percent of H&W cost paid by employer		84.0%	84.0%	84.0%
4.	Percent projected change in H&W cost over prior year	T	3.0%	3.0%	3.0%
Classified (N	on-management) Prior Year Settlements			· · · ·	
Are any new c	Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget ar	nd MYPs			
	If Yes, explain the nature of the new costs:				
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (N	on-management) Step and Column Adjustments		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget	and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		965,573	1,105,233	1,244,300
3.	Percent change in step & column over prior year		2.2%	2.2%	2,200.0%
			Budget Year	1st Subsequent Year	2nd Subsequent Year

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

1. Are savings from attrition included in the budget and MYPs?

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

	Yes	Yes	Yes
	965,573	1,105,233	1,244,300
	2.2%	2.2%	2,200.0%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
	Yes	Yes	Yes
ed in	No	No	No

### Classified (Non-management) - Other

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

Vista Unified San Diego Cou	unty	2024-25 Budget, s General Fun School District Criteria and S	d		37 68452 0000000 Form 01CS F8BJJR37UM(2024-25)
S8C. Cost An	alysis of District's Labor Agreements - Manaç	jement/Supervisor/Confidential Employe	es		
DATA ENTRY:	Enter all applicable data items; there are no extra	actions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of ma positions	nagement, supervisor, and confidential FTE	121.1	119.1	117	117
Management/	Supervisor/Confidential				
Salary and Be	enefit Negotiations		Γ		
1.	Are salary and benefit negotiations settled for	or the budget year?		Yes	
		If Yes, complete question 2.	L		
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then complete	questions 3 and 4.
		Note for the settlement: The district settl Salary increase negotiated for the 2023-2 negotiations for 2025-26. Heath & Welfar include in the 2023-24 year.	24 school year was 4.5%, with no	additional increase for 2024-25 a	nd the right to reopen salary
		If n/a, skip the remainder of Section S8C			
Negotiations S	settled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in t projections (MYPs)?	he budget and multiyear	Yes	Yes	Yes
		Total cost of salary settlement	792,596	868,899	868,899
		% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%
Negotiations N	lot Settled		L		
3.	Cost of a one percent increase in salary and	statutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary scl	nedule increases			
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and W	elfare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included	in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		927,747	1,000,547	1,074,547
3.	Percent of H&W cost paid by employer				
4.	Percent projected change in H&W cost over	prior year			
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colu	umn Adjustments		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the	ne budget and MYPs?	Yes	Yes	Yes
1. 2.	Cost of step and column adjustments		240,423		240,423
2. 3.	Percent change in step & column over prior	( eer		1.8%	
		r cai	1.8%		1.8%
-	Supervisor/Confidential s (mileage, bonuses, etc.)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of other benefits included in the bu	udget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits		212,260	212,260	212,260
3.	Percent change in cost of other benefits over	er prior y ear	0.0%	0.0%	0.0%

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

### S9. Local Control and Accountability Plan (LCAP)

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

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

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

#### S10. LCAP Expenditures

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

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

Yes

Yes

Jun 20, 2024

### ADDITIONAL FISCAL INDICATORS

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

ontenon 2.			
A1.	Do cash flow projections show that the district will end	the budget year with a	
	negative cash balance in the general fund?		No
A2.	Is the system of personnel position control independe	ent from the payroll system?	
			Yes
A3.	Is enrollment decreasing in both the prior fiscal year a	and budget year? (Data from the	
	enrollment budget column and actual column of Criter	ion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundarie	s that impact the district's	
	enrollment, either in the prior fiscal year or budget year	ar?	No
A5.	Has the district entered into a bargaining agreement w	here any of the budget	
	or subsequent years of the agreement would result in	salary increases that	No
	are expected to exceed the projected state funded co	st-of-living adjustment?	
A6.	Does the district provide uncapped (100% employer p	aid) health benefits for current or	
	retired employ ees?		No
A7.	Is the district's financial system independent of the c	ounty office system?	
			No
A8.	Does the district have any reports that indicate fiscal	distress pursuant to Education	
	Code Section 42127.6(a)? (If Yes, provide copies to t	he county office of education)	No
A9.	Have there been personnel changes in the superinten	dent or chief business	
	official positions within the last 12 months?		Yes
When providing	comments for additional fiscal indicators, please include the	ne item number applicable to each comment.	
	Comments:	Our assistant superintendent of business services will be leaving	g the district on June 30, 2024.
	(optional)		

End of School District Budget Criteria and Standards Review

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

## Vista Unified

San Diego County

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

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

**W/WC** - <u>Warning/Warning</u> with <u>Calculation</u> (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>
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - 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>
<b>CHK-GOALxFUNCTION-B</b> - ( <b>Fatal</b> ) - 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>

37-68452-0000000

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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).

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

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

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

**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).

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.

**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.

## **GENERAL LEDGER CHECKS**

<b>AR-AP-POSITIVE</b> - ( <b>Warning</b> ) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>DUE-FROM=DUE-TO</b> - ( <b>Fatal</b> ) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	Passed
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>

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INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out Passed (objects 7610-7629). 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 Passed function. **INTRAFD-DIR-COST** - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed INTRAFD-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 Passed 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Passed Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **OBJ-POSITIVE** - (Warning) - The following objects have a negative balance by resource, by fund: Exception

FUND	RESOURCE	OBJECT	VALUE	
01	6500	8311		(\$807,630.00)
Evalopation	. The district acts as possible	augh agapt for Special Educat	ion fundo for obortoro	

Explanation: The district acts as passthrough agent for Special Education funds for charters we oversee..

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

ELINI	D RESOURCE	Right	Right		Right
FUN	J RESOURCE	Pass-through Revenues	Transfers of Pass-through R	levenues	Difference
11	3905	\$0.0	0	\$450,921.00	(\$450,921.00)
Expla	nation: The dist	rict acts as administrative age	nt for the program.		
11	3913	\$0.0	0	\$234,572.00	(\$234,572.00)
Expla	nation: The dist	rict acts as administrative age	nt for the program.		
11	3926	\$0.0	0	\$90,705.00	(\$90,705.00)
Expla	nation: The dist	rict acts as administrative age	nt for the program.		

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

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

**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.

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

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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.

## SUPPLEMENTAL CHECKS

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

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

Beginning Balance	Ending Balance
	\$216,826,391.00
	\$150,985,631.00
	\$27,891,105.00
	\$1,561,551.00
	\$35,094,404.00
	\$146,817.00
	\$3,469,368.00
	Beginning Balance

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

## **EXPORT VALIDATION CHECKS**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	Passed
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and 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>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Passed

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

## Vista Unified

San Diego County

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

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

**W/WC** - <u>Warning/Warning</u> with <u>Calculation</u> (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>
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - 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>
<b>CHK-GOALxFUNCTION-B</b> - ( <b>Fatal</b> ) - 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>

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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).

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

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

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

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

## **GENERAL LEDGER CHECKS**

GENERAL LEDGER CHECKS	
<b>CEFB-POSITIVE</b> - ( <b>Fatal</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Fatal</b> ) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Fatal</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Fatal</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
<b>INTERFD-INDIRECT-FN</b> - ( <b>Fatal</b> ) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

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INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>	
LCFF-TRANSFER	- ( <b>Fatal</b> ) - LCFF Trans	fers (objects 8091 and 809	9) must net to zero, individually	:	Passed
	· · ·	hould be no contributions uctional Materials (Resource	(objects 8980-8999) to the lo e 6300).	ttery (resources	<u>Passed</u>
-			palance by resource, by fund:		<b>Exception</b>
		OBJECT	VALUE		
	500 istrict acts as a passtt	8311 brough for Special Education	n funds for 2 of the charters we	(\$910,860.00)	
PASS-THRU-REV not equal transfer	<b>=EXP</b> - ( <b>Warning</b> ) - Pa s of pass-through re r the following funds b	ss-through revenues from a evenues to other agencies by resources:	all sources (objects 8287, 858 (objects 7211 through 7213	7, and 8697) do , plus 7299 for	<u>Exception</u>
FUND RESOURC	E Right Pass-through Rev	Right venues Transfers of Pa		Right Difference	
11 3905		\$0.00	\$450,921.00	(\$450,921.00)	
Explanation: The d 11  3913	istrict acts as adminis	trative agent for the program \$0.00	n. \$234,572.00	(\$234,572.00)	
Explanation: The d	istrict acts as adminis	trative agent for the program			
11 3926 Explanation: The d	istrict acts as adminis	\$0.00 trative agent for the program	\$90,705.00 n.	(\$90,705.00)	
<b>REV-POSITIVE</b> - ( <b>V</b> by resource, by fun	<b>-</b>	mounts exclusive of contrib	utions (objects 8000-8979) sh	ould be positive	<u>Passed</u>
	<b>I-ZERO</b> - ( <b>Fatal</b> ) - Re n funds 61 through 95		ect 9797), in unrestricted reso	urces, must be	<u>Passed</u>
		- Transfers of special educ Unit of a Special Education	cation pass-through revenues a Local Plan Area.	are not reported	<u>Passed</u>
		Jnassigned/Unapprorpriate the general fund and funds	ed balance (Object 9790) m 61 through 95.	ust be zero or	<u>Passed</u>
	<b>DN-NEG</b> - ( <b>Fatal</b> ) - Unr burce, in funds 61 thro		ect 9790), in restricted resource	es, must be zero	<u>Passed</u>
SUPPLEMENT	AL CHECKS				
<b>CB-BALANCE-AE</b> Section 42127(a)(2		- In Form CB, the district cl	hecked the box relating to com	pliance with EC	<u>Passed</u>
CB-BUDGET-CER certifications.	TIFY - (Fatal) - In F	orm CB, the district chec	ked the box relating to the r	equired budget	<u>Passed</u>
for all criteria and f		mation items S1 through S6	e Criteria and Standards Revie 6, and S9 if applicable, where th		<u>Passed</u>

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**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.

# **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
<b>CASHFLOW-PROVIDE</b> - ( <b>Warning</b> ) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: The district opts to utilize its own cashflow model.	<u>Exception</u>
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>
<b>CHK-UNBALANCED-B</b> - ( <b>Fatal</b> ) - 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.	Passed
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	Passed
<b>MYP-PROVIDE</b> - ( <b>Warning</b> ) - 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.	Passed
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>