HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT

2024-25 ADOPTED BUDGET

Presented to the Board of Trustees
June 25, 2024



Community focused education involving every person, every child, every day.

2023-24 SECOND INTERIM COMPARED TO THIRD ESTIMATES

June 25, 2024

Happy Valley Union Elementary School District

The 2023-24 Second Interim Budget was updated with more current information. Following is the recap of the changes.

TOTAL INCOME INCREASED $204,778

- LCFF was increased $4,656 which is the net of a prior year adjustment of ($30,788) and this years P-2 ADA being 2.94 higher than budgeted.
- Federal income was increased $8,025, which is mainly the Federal portion of Special Ed.
- State income was increased $91,959
    - $100,000 for LCFF Equity Multiplier for CDS
    - $15,080 for Special Ed Pre-K
    - ($20,152) for STRS on Behalf
- Other Local income increased $100,138; $39,750 for CEI and $57,171 for Special Ed subsidies - $43,894 of it was approved in May by the SELPA for Extraordinary Costs .

TOTAL EXPENDITURES DECREASED $52,238

- Certificated salaries decreased $1,391.
- Classified salaries increased $362.
- Employee benefits decreased $16,927 due to the change in STRS on Behalf.
- Books and supplies decreased $72,036 which is mainly due to analyzing student needs.
- Services and Other Operating decreased $33,827; which is mainly in electricity and communications.
- Capital Outlay increased $71,581 which is mainly the ELOP playground equipment.

OTHER FUNDS: Income was reduced in the Capital Facilities Fund due to a slowdown in new construction, it went from $14,000 at Second Interim to ($7,000) due to a refund request and not having collected any fees this school year. (Note: $7,011 has been collected since, which is not reflected in this revision.)

2023-24 THIRD INTERIM

6/25/2024

Happy Valley Union Elementary School District

		2023-24 Interim Second			2023-24 Third Interim			Change		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	**Object**									
LCFF Revenue Sources	8010 - 8099	6,253,857	0	6,253,857	6,258,513	0	6,258,513	4,656	0	4,656
Federal Revenues	8100 - 8299	9,618	933,164	942,782	9,618	941,189	950,807	0	8,025	8,025
Other State Revenues	8300 - 8599	103,310	877,236	980,546	103,310	969,195	1,072,505	0	91,959	91,959
Other Local Revenues	8600 - 8799	91,283	485,438	576,721	133,193	543,666	676,859	41,910	58,228	100,138
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,360,054)	1,360,054	0	(1,618,581)	1,618,581	0	(258,527)	258,527	0
TOTAL REVENUES		**5,098,014**	**3,655,892**	**8,753,906**	**4,886,053**	**4,072,631**	**8,958,684**	**(211,961)**	**416,739**	**204,778**
EXPENDITURES	**Object**									
Certificated Salaries	1000 - 1999	1,764,969	776,406	2,541,375	1,762,990	776,994	2,539,984	(1,979)	588	(1,391)
Classified Salaries	2000 - 2999	956,853	491,513	1,448,366	925,879	522,849	1,448,728	(30,974)	31,336	362
Employee Benefits	3000 - 3999	1,128,743	726,003	1,854,746	1,120,425	717,394	1,837,819	(8,318)	(8,609)	(16,927)
Books and Supplies	4000 - 4999	279,675	472,704	752,379	229,312	451,031	680,343	(50,363)	(21,673)	(72,036)
Services, Other Operating Expens	5000 - 5999	861,129	1,177,684	2,038,813	493,507	1,511,479	2,004,986	(367,622)	333,795	(33,827)
Capital Outlay	6000 - 6599	644,247	440,131	1,084,378	649,247	506,712	1,155,959	5,000	66,581	71,581
Other Outgo	7100 - 7499	191,450	39,824	231,274	191,450	39,824	231,274	0	0	0
Direct Support / Indirect Costs	7300 - 7399	(60,428)	60,428	0	(99,300)	99,300	0	(38,872)	38,872	0
Interfund Transfers Out	7610 - 7629	886	0	886	886	0	886	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		**5,767,524**	**4,184,693**	**9,952,217**	**5,274,396**	**4,625,583**	**9,899,979**	**(493,128)**	**440,890**	**(52,238)**
NET INCREASE/DECREASE IN FUND BALANCE		(669,510)	(528,801)	(1,198,311)	(388,343)	(552,952)	(941,295)	281,167	(24,151)	257,016
BEGINNING BALANCE		**2,274,520**	**2,084,021**	**4,358,541**	**2,274,510**	**2,084,021**	**4,358,531**	**(10)**	**0**	**(10)**
Audit Adjustment		**0**	**0**	**0**	**0**	**0**	**0**	0	**0**	**0**
ENDING BALANCE		**1,605,010**	**1,555,220**	**3,160,230**	**1,886,167**	**1,531,069**	**3,417,236**	**281,157**	**(24,151)**	**257,006**
Components of Ending Fund Balance										
Reserved Rev Cash/GAINS/Stores		20,719	-	20,719	20,719	-	20,719	0	0	-
Economic Uncertainty		497,611	-	497,611	495,136	-	495,136	(2,475)	0	(2,475)
Board Designated/Assigned		1,086,680	-	1,086,680	1,370,312	-	1,370,312	283,632	0	283,632
Restricted		-	1,555,220	1,555,220	-	1,531,069	1,531,069	0	(24,151)	(24,151)
Undesignated		-	-	-	-	-	-	0	0	-
Total Ending Fund Balance		1,605,010	1,555,220	3,160,230	1,886,167	1,531,069	3,417,236	281,157	(24,151)	257,006
	% EUR to Expenditures (Unrestricted)			**15.92%**			**18.84%**			
	Total Reserves			31.55%			34.31%			
EUR=Econ Uncert,Undesign, Bd Design		1,584,291	-	1,584,291	1,865,448	-	1,865,448	281,157	-	281,157
Change				N/A				0		
		0								
Funded LCFF ADA		468.51			471.50			2.99		

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
ENDING BALANCE
2023-24 SECOND INTERIM COMPARED TO THIRD INTERIM
June 25, 2024

Components of the Ending Fund Balance	2023-24 Second Interim			2023-24 Third Interim			Change From Second Interim		
Non-Spendable									
Revolving Cash/Prepaids	***20,719***		***20,719***	***20,719***		***20,719***	***0***		***0***
Assigned									
Unrestricted Lottery	129,546		129,546	144,396		144,396	14,850		14,850
Deferred Maintenance	100,000		100,000	100,000		100,000	0		0
CEI-Local Grant	18,224		18,224	49,515		49,515	31,291		31,291
LCAP-Supplemental	612,110		612,110	682,283		682,283	70,173		70,173
LCAP-Concentration	3,345		3,345	3,345		3,345	0		0
Primary Library Fundraising	1,900		1,900	1,900		1,900	0		0
Primary Fundraising	2,604		2,604	2,604		2,604	0		0
Elementary Library Fundraising	1,691		1,691	1,691		1,691	0		0
Elementary Fundraising	779		779	779		779	0		0
Special Education	50,000		50,000	50,000		50,000	0		0
Technology	50,000		50,000	50,000		50,000	0		0
Ecology Camp fm 19/20	0		0	0		0	0		0
Independent Study Audit	25,000		25,000	25,000		25,000	0		0
Declining Enrollment and District EUR	91,481		91,481	258,799		258,799	167,318		167,318
Sub-Total	***1,086,680***	***0***	***1,086,680***	***1,370,312***	***0***	***1,370,312***	***283,632***	***0***	***283,632***
Legally Restricted									
Ca Clean Energy		5,421	5,421		5,421	5,421		0	0
Medi-Cal		904	904		764	764		-140	-140
Pre-K Spec Ed Intervention		0	0		0	0		0	0
Exp Learning Opp (ELOP)		306,764	306,764		152,384	152,384		-154,380	-154,380
LCFF Equity Multiplier		0	0		100,000	100,000		100,000	100,000
Rstricted Lottery		97,927	97,927		110,434	110,434		12,507	12,507
MAA		7,941	7,941		7,941	7,941		0	0
Educators Effectiven		40,123	40,123		41,806	41,806		1,683	1,683
Kitchen Infrastructure Grant		90,357	90,357		136,746	136,746		46,389	46,389
Food Service Training Grant		0	0		0	0		0	0
Food Service Grant		0	0		0	0		0	0
Literacy & Reading Grant		382,310	382,310		396,791	396,791		14,481	14,481
Learning Recovery Grant-Local Res		372,201	372,201		317,510	317,510		-54,691	-54,691
Prop 28-AMS		79,636	79,636		79,636	79,636		0	0
Art, Music & Instl Material Grant		171,636	171,636		181,636	181,636		10,000	10,000
Sub-Total	***0***	***1,555,220***	***1,555,220***	***0***	***1,531,069***	***1,531,069***	***0***	***-24,151***	***-24,151***
Unassigned									
State EUR - 5%	497,611		497,611	495,136		495,136	-2,475		-2,475
District EUR	0		0	0		0	0		0
Sub-Total	***497,611***	***0***	***497,611***	***495,136***	***0***	***495,136***	***-2,475***	***0***	***-2,475***
Need to cut to make 5% SEU			**0.00**	**0.00**		**0.00**	**0.00**		**0.00**
ENDING FUND BALANCE	**1,605,010**	**1,555,220**	**3,160,230**	**1,886,167**	**1,531,069**	**3,417,236**	**281,157**	**-24,151**	**257,006**

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
2024-25 ADOPTED BUDGET ASSUMPTIONS
JUNE 28, 2024

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. The quality of learning programs and practices is directly related to the funding provided and the effective, efficient management of those funds.

This Budget Adoption document reflects expected revenues and planned expenditures for the 2024-2025 school year. The adoption of the 2024-25 Preliminary Budget is required by June 30, 2024. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th.

The Preliminary Budget is presented based on the Governor's May Revise where he revised his economic projections for next year.

The following outlines the changes between the Preliminary Budget and 2023-24 Revised Budget.

REVENUES

Total General Fund Revenues are projected to be $8,354,057; a decrease of $604,627 from 2023-24.

The LCFF COLA for this and the two subsequent years is based on a 0% COLA. The District funded ADA is projected at 472.6, which is 1.1 ADA more than 2023-24 budgeted ADA. It is based on prior year and the increase is due to NPS and CDS annual projections, which are higher next year. The unduplicated pupil percentage is 68%, which is 3.19% higher than last year. The LCFF funded dollars are projected at $6,441,473; which is an increase of $182,960. The increase is due to the 1.1 higher ADA, the higher UPP-which makes up most of the increase, and removing the 2023-24 prior year adjustment of ($31,617).

Federal Revenue is projected to be $375,451; a decrease of $575,356. This decrease is due to CARES/ESSER Funding sources being depleted in 2023-24.

Other State Revenue is projected at $984,553; a decrease of $87,952. The decrease is due to one-time revenues taken out, the UPK Planning Grant was $89,128 last year.

Other Local Revenue is projected to be $552,580; a decrease of $124,279, which is mainly consists of a reduction of $25,000 in interest, $39,750 in local CEI funding and $47,000 in Special Ed. We were approved for a $43,000 extra ordinary cost reimbursement by the SELPA in May for 23-24 which was removed for the Adopted Budget.

EXPENDITURES

Total General Fund Expenditures are projected to be $9,024,662; a decrease of $875,327.

Certificated salaries are projected at $2,410,805; a decrease of $129,179. The decrease is due to reducing 1.0 teacher FTE, 1.0 counselor FTE, 1.0 administrator FTE (this won't be fully realized until next year. 3% was added to the salary schedule for a cost of $63,492, along with step/column costs.

Classified salaries are projected at $1,414,609; a decrease of $34,119. The change is a result of adding step/column, budgeting for an aide vacancy. Adding a 6-hour behavior tech and 1-hour bus aide for Community Day School with the new LCFF Equity Multiplier. A 3% salary increase for a cost of $36,360 was added. Confidential and management was reduced by 1.375 FTE's and the CBO mentor was eliminated which was a total savings of approximately $138,000.

Employee benefits are projected at $1,795,631; a decrease of $42,188 due to the changes in salaries above and PERS going from 26.68% to 27.05% and STRS on behalf going up $9,216.

Books and supplies are budgeted at $544,255; a decrease of $135,060. The reductions mainly consist of UPK Planning Grant ($52,983), ELOP ($37,823), Textbook adoptions ($25,000) and ($10,000) in other curriculum.

Services and other operating expenses are projected to be $2,232,143; an increase of $226,119. The increase is mainly due to contracting out business services, $67,000; services from MVJPA for Community Day School Equity Multiplier, $48,860; music teacher contract with AUHSD, $58,361; an increase in special ed costs with MVJPA, $114,000 and a reduction in ELOP for a prior year summer invoice from SCOE for ($31,433).

Capital Outlay is projected to be $543,015; a decrease of $612,944. This year's budget consists of $320,000 for a new bus, $111,746 for cafeteria equipment, $20,000 for ELOP, $66,000 for maintenance and $25,269 for the final payment to Indoor Environmental Services.

Other Outgo is $151,704; a decrease of $79,570, due to one bus and the bus barn being paid off.

Transfers Out is 0 for the cafeteria encroachment. This is $886 less than 2023-24.

Contributions to Restricted Programs the District is projecting to contribute $1,393,701.

The Beginning Balance is estimated at $3,417,236.

The Ending Balance is projected to be $2,679,131; a decrease of $738,105; $99,201 in unrestricted and $638,904 in restricted.

SUMMARY

The District Preliminary Budget is projecting a deficit of $738,105; expenditures exceed revenues by this amount. The deficit is mainly due to one-time expenditures. There are many unpredictable factors that could impact the budget. Although the May Revision did not cut school funding, we don't know yet how the final State budget will impact school districts. Because of this and the state revenue shortfalls, no COLA has been added to revenues in the 2024-25 Adopted Budget or the two subsequent years. The district will closely monitor the revenues and assess its' priorities over the next months and year. The district based the budget on assumptions, the best information available at the time the budget was prepared. This budget should be considered a "financial snapshot" on the date it is approved by the Board of Trustees.

OTHER FUNDS

Student Body Fund-Form 08: The beginning balance is budgeted at $36,183 and the ending balance is $35,183.

Cafeteria Fund-Form 13: The beginning balances is budgeted at $150,560 and the projected ending balance is $86,375. There is no contribution from the General Fund projected. The ending fund balance decrease is a result of using one-time grants.

Deferred Maintenance Fund-Form14: The beginning balance is $434 and the ending balance is $444.

Special Reserve Post Employee Benefits Fund-Form 20: The beginning balance is budgeted at $163,336 and it is projected to end the year with $165,336. No transfers in or out are budgeted at this time.

Capital Building Bond Fund-Form 21: The beginning balance is $40 and the ending balance is $41.

Capital Facilities (Developer Fee) Fund-Form 25: The beginning balance is $179,127 and the ending balance is projected to be $184,267.

County School Facilities Fund-Form 35: This fund is for the new TK/K classrooms. The beginning balance is projected at $695,915 and the ending balance is $400,915.

Special Reserve for Capital Projects-Form 40: The beginning and ending balances are $19.

Bond Interest & Redemption Fund-Form 51: The beginning balance for fund 51 is $289,130 and the ending balance is projected at $265,487.

Bond Interest & Redemption Fund-Form 52: The beginning balance for fund 52 is $108,172 and the ending balance is projected at $72,988.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
JUNE 28, 2024

2025-26

INCOME: $8,269,324

The LCFF is $6,382,027 based on a **funded** three prior year ADA average of 466.55. 0% COLA and 68.54% for unduplicated count was used in calculation. These assumptions resulted in a funding decrease of $59,446.

Federal income decreased $1,480.

State income decreased $2,807.

Local income decreased $21,000, which is mainly interest.

Total Income was reduced $84,733 in 2025-26.

EXPENDITURES: $8,560,534

Certificated salaries were decreased $55,169. Step/column was added for $31,877 and $87,146 was reduced for administration. No salary COLA has been budgeted.

Classified salaries were increased $32,699 for Step/column. No salary COLA has been budgeted.

Total benefits increased $3,117 due to the changes above and PERS going from 27.05% to 27.6%.

Total Books and Supplies were increased by $13,720, which is mostly for inflation.

Services and Operating expenses decreased $55,500, which is a combination of a savings on an interpreter and increases for inflation.

Capital Outlay was reduced $483,015 which was the bus ($320,000), energy project ($25,269), ELOP ($20,000) and Kitchen Grant ($111,746).

Other Outgo increased $2,520 for the Energy Loan payment.

Interfund Transfers Out – Increased $10,000 for Cafeteria Fund.

Total expenditures decreased $531,628 in 2025-26.

The District is projecting a deficit of $291,210 in 2025-26.

The Ending Balance is $2,387,921; the Economic Uncertainty is 5%.

2026-27

INCOME: $8,122,443

The LCFF is $6,248,900 based on a three prior years ADA average of 460.59. 0% COLA and 67.24% for unduplicated count. Decreased LCFF funding is projected to be $133,127.

Federal funding was increased $573 for Title I.

State funding increased $673 in lottery due to increased ADA.

Local funding decreased $15,000 which is mainly interest.

Total income decreased $146,881 in 2026-27.

EXPENDITURES: $8,692,744

Certificated salaries increased $40,496 for step/column.

Classified salaries increased $32,676 for step/column.

Total benefits increased $26,486 due to the salary increases above and the PERS rate going from 27.6% to 28.0%.

Books and Supplies were decreased by $15,361; staff PC replacements were taken out ($26,000) and 2% was added for inflation.

Services and Operating expenses increased $43,533 for inflation.

Capital Outlay was reduced $10,000.

Other Outgo was increased $4,380 for the energy loan payment.

Transfers out increased $10,000 for the Cafeteria Fund.

Total Expenditures increased $132,210 in 2026-27.

The District is projecting a deficit of $570,301.

The Ending Balance is projected to be $1,817,620 with the Economic Uncertainty at 5%.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
BOARD ACTION
JUNE 28, 2024

The District Board of Education shall certify that the Adopted Budget was developed using the state-adopted Criteria and Standards. It includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2024-2025 Budget Adoption Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board certify the 2024-25 Budget Adoption Report.

2024-25 ADOPTED BUDGET

6/28/2024

Happy Valley Union Elementary School District

		2023-24 Third Interim			2024-25 Adopted			Change		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	**Object**									
LCFF Revenue Sources	8010 - 8099	6,258,513	0	6,258,513	6,441,473	0	6,441,473	182,960	0	182,960
Federal Revenues	8100 - 8299	9,618	941,189	950,807	9,000	366,451	375,451	(618)	(574,738)	(575,356)
Other State Revenues	8300 - 8599	103,310	969,195	1,072,505	102,432	882,121	984,553	(878)	(87,074)	(87,952)
Other Local Revenues	8600 - 8799	133,193	543,666	676,859	61,422	491,158	552,580	(71,771)	(52,508)	(124,279)
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,618,581)	1,618,581	0	(1,393,701)	1,393,701	0	224,880	(224,880)	0
TOTAL REVENUES		**4,886,053**	**4,072,631**	**8,958,684**	**5,220,626**	**3,133,431**	**8,354,057**	**334,573**	**(939,200)**	**(604,627)**
EXPENDITURES	**Object**									
Certificated Salaries	1000 - 1999	1,762,990	776,994	2,539,984	1,721,087	689,718	2,410,805	(41,903)	(87,276)	(129,179)
Classified Salaries	2000 - 2999	925,879	522,849	1,448,728	887,979	526,630	1,414,609	(37,900)	3,781	(34,119)
Employee Benefits	3000 - 3999	1,120,425	717,394	1,837,819	1,091,892	703,739	1,795,631	(28,533)	(13,655)	(42,188)
Books and Supplies	4000 - 4999	229,312	451,031	680,343	268,599	275,656	544,255	39,287	(175,375)	(136,088)
Services, Other Operating Expens	5000 - 5999	493,507	1,511,479	2,004,986	978,099	1,254,044	2,232,143	484,592	(257,435)	227,157
Capital Outlay	6000 - 6599	649,247	506,712	1,155,959	339,848	203,167	543,015	(309,399)	(303,545)	(612,944)
Other Outgo	7100 - 7499	191,450	39,824	231,274	88,523	63,181	151,704	(102,927)	23,357	(79,570)
Direct Support / Indirect Costs	7300 - 7399	(99,300)	99,300	0	(56,200)	56,200	0	43,100	(43,100)	0
Interfund Transfers Out	7610 - 7629	886	0	886	0	0	0	(886)	0	(886)
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		**5,274,396**	**4,625,583**	**9,899,979**	**5,319,827**	**3,772,335**	**9,092,162**	**45,431**	**(853,248)**	**(807,817)**
NET INCREASE/DECREASE IN FUND BALANCE		(388,343)	(552,952)	(941,295)	(99,201)	(638,904)	(738,105)	289,142	(85,952)	203,190
BEGINNING BALANCE		**2,274,510**	**2,084,021**	**4,358,531**	**1,886,167**	**1,531,069**	**3,417,236**	**(388,343)**	**(552,952)**	**(941,295)**
Audit Adjustment		**0**	**0**	**0**	**0**	**0**	**0**	0	**0**	**0**
ENDING BALANCE		**1,886,167**	**1,531,069**	**3,417,236**	**1,786,966**	**892,165**	**2,679,131**	**(99,201)**	**(638,904)**	**(738,105)**
Components of Ending Fund Balance										
Reserved Rev Cash/GAINS/Stores		20,719	-	20,719	20,719	-	20,719	0	0	-
Economic Uncertainty		495,136	-	495,136	455,000	-	455,000	(40,136)	0	(40,136)
Board Designated/Assigned		1,370,312	-	1,370,312	1,311,247	-	1,311,247	(59,065)	0	(59,065)
Restricted		-	1,531,069	1,531,069	-	892,165	892,165	0	(638,904)	(638,904)
Undesignated		-	-	-	-	-	-	0	0	-
Total Ending Fund Balance		1,886,167	1,531,069	3,417,236	1,786,966	892,165	2,679,131	(99,201)	(638,904)	(738,105)
	% EUR to Expenditures (Unrestricted)			**18.84%**			**19.43%**			
	Total Reserves			34.31%			29.24%			
EUR=Econ Uncert,Undesign, Bd Design		1,865,448	-	1,865,448	1,766,247	-	1,766,247	(99,201)	-	(99,201)
Change				N/A				0		
Funded LCFF ADA		471.5			472.60			1.10		

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
ENDING BALANCE
2024-25 ADOPTED BUDGET COMPARED TO 2023-24 THIRD INTERIM
June 28, 2024

Components of the Ending Fund Balance	2023-24 Third Interim			2024-25 Adopted Budget			Change From Last Year		
Non-Spendable									
Revolving Cash/Prepaids	***20,719***		***20,719***	***20,719***		***20,719***	***0***		***0***
Assigned									
Unrestricted Lottery	144,396		144,396	122,167		122,167	-22,229		-22,229
Deferred Maintenance	100,000		100,000	100,000		100,000	0		0
CEI-Local Grant	49,515		49,515	0		0	-49,515		-49,515
LCAP-Supplemental	682,283		682,283	567,541		567,541	-114,742		-114,742
LCAP-Concentration	3,345		3,345	8,493		8,493	5,148		5,148
Savings from Local LRBG for 25-26	0		0	317,510		317,510	317,510		317,510
Primary Library Fundraising	1,900		1,900	0		0	-1,900		-1,900
Primary Fundraising	2,604		2,604	0		0	-2,604		-2,604
Elementary Library Fundraising	1,691		1,691	0		0	-1,691		-1,691
Elementary Fundraising	779		779	0		0	-779		-779
Special Education	50,000		50,000	50,000		50,000	0		0
Technology	50,000		50,000	50,000		50,000	0		0
Ecology Camp fm 19/20	0		0	0		0	0		0
Independent Study Audit	25,000		25,000	25,000		25,000	0		0
Declining Enrollment and District EUR	258,799		258,799	70,536		70,536	-188,263		-188,263
Sub-Total	***1,370,312***	***0***	***1,370,312***	***1,311,247***	***0***	***1,311,247***	***-59,065***	***0***	***-59,065***
Legally Restricted									
Ca Clean Energy		5,421	5,421		0	0		-5,421	-5,421
Medi-Cal		764	764		624	624		-140	-140
Pre-K Spec Ed Intervention		0	0		0	0		0	0
Exp Learning Opp (ELOP)		152,384	152,384		206,870	206,870		54,486	54,486
LCFF Equity Multiplier		100,000	100,000		100,000	100,000		0	0
Rstricted Lottery		110,434	110,434		109,411	109,411		-1,023	-1,023
MAA		7,941	7,941		1,941	1,941		-6,000	-6,000
Educators Effectiven		41,806	41,806		7,673	7,673		-34,133	-34,133
Kitchen Infrastructure Grant		136,746	136,746		0	0		-136,746	-136,746
Food Service Training Grant		0	0		0	0		0	0
Food Service Grant		0	0		0	0		0	0
Literacy & Reading Grant		396,791	396,791		282,374	282,374		-114,417	-114,417
Learning Recovery Grant-Local Res		317,510	317,510		0	0		-317,510	-317,510
Prop 28-AMS		79,636	79,636		79,636	79,636		0	0
Art, Music & Instl Material Grant		181,636	181,636		103,636	103,636		-78,000	-78,000
Sub-Total	***0***	***1,531,069***	***1,531,069***	***0***	***892,165***	***892,165***	***0***	***-638,904***	***-638,904***
Unassigned									
State EUR - 5%	495,136		495,136	455,000		455,000	-40,136		-40,136
District EUR	0		0	0		0	0		0
Sub-Total	***495,136***	***0***	***495,136***	***455,000***	***0***	***455,000***	***-40,136***	***0***	***-40,136***
Need to cut to make 5% SEU			**0.00**	**0.00**		**0.00**	**0.00**		**0.00**
ENDING FUND BALANCE	1,886,167	1,531,069	3,417,236	1,786,966	892,165	2,679,131	-99,201	-638,904	-738,105

2024-25 ADOPTED BUDGET MULTI-YEAR PROJECTIONS

6/28/2024

Happy Valley Union Elementary School District

		2024-25 Adopted Budget			2025-26 Projected			2026-27 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	6,441,473	0	6,441,473	6,382,027	0	6,382,027	6,248,900	0	6,248,900
Federal Revenues	8100 - 8299	9,000	366,451	375,451	8,550	365,421	373,971	8,123	366,421	374,544
Other State Revenues	8300 - 8599	102,432	882,121	984,553	100,201	881,545	981,746	101,450	880,969	982,419
Other Local Revenues	8600 - 8799	61,422	491,158	552,580	46,422	485,158	531,580	36,422	480,158	516,580
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,393,701)	1,393,701	0	(1,396,518)	1,396,518	0	(1,428,551)	1,428,551	0
TOTAL REVENUES		**5,220,626**	**3,133,431**	**8,354,057**	**5,140,682**	**3,128,642**	**8,269,324**	**4,966,344**	**3,156,099**	**8,122,443**
EXPENDITURES	**Object**									
Certificated Salaries	1000 - 1999	1,721,087	689,718	2,410,805	1,838,734	516,902	2,355,636	1,879,230	516,902	2,396,132
Classified Salaries	2000 - 2999	887,979	526,630	1,414,609	920,678	526,630	1,447,308	953,354	526,630	1,479,984
Employee Benefits	3000 - 3999	1,091,892	703,739	1,795,631	1,172,544	626,204	1,798,748	1,199,030	626,204	1,825,234
Books and Supplies	4000 - 4999	268,599	275,656	544,255	289,971	268,004	557,975	269,250	273,364	542,614
Services, Other Operating Expenses	5000 - 5999	978,099	1,254,044	2,232,143	994,099	1,182,544	2,176,643	1,015,922	1,204,254	2,220,176
Capital Outlay	6000 - 6599	339,848	203,167	543,015	0	60,000	60,000	0	50,000	50,000
Other Outgo	7100 - 7499	88,523	63,181	151,704	91,043	63,181	154,224	95,423	63,181	158,604
Direct Support / Indirect Costs	7300 - 7399	(56,200)	56,200	0	(56,200)	56,200	0	(56,200)	56,200	0
Interfund Transfers Out	7610 - 7629	0	0	0	10,000	0	10,000	20,000	0	20,000
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		**5,319,827**	**3,772,335**	**9,092,162**	**5,260,869**	**3,299,665**	**8,560,534**	**5,376,009**	**3,316,735**	**8,692,744**
NET INCREASE/DECREASE IN FUND BALANCE		(99,201)	(638,904)	(738,105)	(120,187)	(171,023)	(291,210)	(409,665)	(160,636)	(570,301)
BEGINNING BALANCE		**1,886,167**	**1,531,069**	**3,417,236**	**1,786,966**	**892,165**	**2,679,131**	**1,666,779**	**721,142**	**2,387,921**
Audit Adjustment		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ENDING BALANCE		**1,786,966**	**892,165**	**2,679,131**	**1,666,779**	**721,142**	**2,387,921**	**1,257,114**	**560,506**	**1,817,620**
Components of Ending Fund Balance										
Reserved Rev Cash/GAINS/Stores		20,719	-	20,719	20,719	-	20,719	20,719	-	20,719
Economic Uncertainty		455,000	-	455,000	428,028	-	428,028	434,638	-	434,638
Board Designated/Assigned		1,311,247	-	1,311,247	1,218,032	-	1,218,032	801,757	-	801,757
Restricted		-	892,165	892,165	-	721,142	721,142	-	560,506	560,506
Undesignated		-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		1,786,966	892,165	2,679,131	1,666,779	721,142	2,387,921	1,257,114	560,506	1,817,620
% EUR to Expenditures (Unrestricted)				**19.43%**			**19.23%**			**14.22%**
Total Reserves				29.24%			27.65%			20.67%
EUR=Econ Uncert,Undesign, Bd Design		1,766,247	-	1,766,247	1,646,060	-	1,646,060	1,236,395	-	1,236,395
Change				N/A			(120,187)			(409,665)
Funded LCFF ADA		472.6			466.55			460.59		

G = General Ledger Data; S = Supplemental Data

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

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

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,258,513.00	0.00	6,258,513.00	6,441,473.00	0.00	6,441,473.00	2.9%
2) Federal Revenue		8100-8299	9,618.00	941,189.00	950,807.00	9,000.00	366,451.00	375,451.00	-60.5%
3) Other State Revenue		8300-8599	103,310.00	969,195.00	1,072,505.00	102,432.00	882,121.00	984,553.00	-8.2%
4) Other Local Revenue		8600-8799	133,193.00	543,666.00	676,859.00	61,422.00	491,158.00	552,580.00	-18.4%
5) TOTAL, REVENUES			6,504,634.00	2,454,050.00	8,958,684.00	6,614,327.00	1,739,730.00	8,354,057.00	-6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,762,990.00	776,994.00	2,539,984.00	1,721,087.00	689,718.00	2,410,805.00	-5.1%
2) Classified Salaries		2000-2999	925,879.00	522,849.00	1,448,728.00	887,979.00	526,630.00	1,414,609.00	-2.4%
3) Employee Benefits		3000-3999	1,120,425.00	717,394.00	1,837,819.00	1,091,892.00	703,739.00	1,795,631.00	-2.3%
4) Books and Supplies		4000-4999	229,312.00	451,031.00	680,343.00	268,599.00	275,656.00	544,255.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	493,507.00	1,511,479.00	2,004,986.00	978,099.00	1,254,044.00	2,232,143.00	11.3%
6) Capital Outlay		6000-6999	649,247.00	506,712.00	1,155,959.00	339,848.00	203,167.00	543,015.00	-53.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	191,450.00	39,824.00	231,274.00	88,523.00	63,181.00	151,704.00	-34.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(99,300.00)	99,300.00	0.00	(56,200.00)	56,200.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,273,510.00	4,625,583.00	9,899,093.00	5,319,827.00	3,772,335.00	9,092,162.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,231,124.00	(2,171,533.00)	(940,409.00)	1,294,500.00	(2,032,605.00)	(738,105.00)	-21.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	886.00	0.00	886.00	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	(1,618,581.00)	1,618,581.00	0.00	(1,393,701.00)	1,393,701.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,619,467.00)	1,618,581.00	(886.00)	(1,393,701.00)	1,393,701.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(388,343.00)	(552,952.00)	(941,295.00)	(99,201.00)	(638,904.00)	(738,105.00)	-21.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,274,510.00	2,084,021.00	4,358,531.00	1,886,167.00	1,531,069.00	3,417,236.00	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,274,510.00	2,084,021.00	4,358,531.00	1,886,167.00	1,531,069.00	3,417,236.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,510.00	2,084,021.00	4,358,531.00	1,886,167.00	1,531,069.00	3,417,236.00	-21.6%
2) Ending Balance, June 30 (E + F1e)			1,886,167.00	1,531,069.00	3,417,236.00	1,786,966.00	892,165.00	2,679,131.00	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	18,219.00	0.00	18,219.00	18,219.00	0.00	18,219.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,531,069.00	1,531,069.00	0.00	892,165.00	892,165.00	-41.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,370,312.00	0.00	1,370,312.00	1,311,247.00	0.00	1,311,247.00	-4.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	495,136.00	0.00	495,136.00	455,000.00	0.00	455,000.00	-8.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	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				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
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 Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,681,232.00	0.00	3,681,232.00	3,877,141.00	0.00	3,877,141.00	5.3%
Education Protection Account State Aid - Current Year		8012	1,563,050.00	0.00	1,563,050.00	1,566,697.00	0.00	1,566,697.00	0.2%
State Aid - Prior Years		8019	(30,788.00)	0.00	(30,788.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	10,260.00	0.00	10,260.00	10,260.00	0.00	10,260.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	983,371.00	0.00	983,371.00	973,969.00	0.00	973,969.00	-1.0%
Unsecured Roll Taxes		8042	47,706.00	0.00	47,706.00	44,349.00	0.00	44,349.00	-7.0%
Prior Years' Taxes		8043	817.00	0.00	817.00	817.00	0.00	817.00	0.0%
Supplemental Taxes		8044	49,310.00	0.00	49,310.00	14,685.00	0.00	14,685.00	-70.2%
Education Revenue Augmentation Fund (ERAF)		8045	(46,445.00)	0.00	(46,445.00)	(46,445.00)	0.00	(46,445.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,258,513.00	0.00	6,258,513.00	6,441,473.00	0.00	6,441,473.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,258,513.00	0.00	6,258,513.00	6,441,473.00	0.00	6,441,473.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	118,491.00	118,491.00	0.00	125,629.00	125,629.00	6.0%
Special Education Discretionary Grants		8182	0.00	5,948.00	5,948.00	0.00	5,948.00	5,948.00	0.0%
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	9,618.00	0.00	9,618.00	9,000.00	0.00	9,000.00	-6.4%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		161,749.00	161,749.00		160,521.00	160,521.00	-0.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		23,135.00	23,135.00		23,390.00	23,390.00	1.1%
Title III, Immigrant Student Program	4201	8290		270.00	270.00		1,007.00	1,007.00	273.0%
Title III, English Learner Program	4203	8290		6,120.00	6,120.00		6,643.00	6,643.00	8.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		11,956.00	11,956.00		13,711.00	13,711.00	14.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	613,520.00	613,520.00	0.00	29,602.00	29,602.00	-95.2%
TOTAL, FEDERAL REVENUE			9,618.00	941,189.00	950,807.00	9,000.00	366,451.00	375,451.00	-60.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,531.00	0.00	17,531.00	17,393.00	0.00	17,393.00	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	85,779.00	34,893.00	120,672.00	85,039.00	34,592.00	119,631.00	-0.9%
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%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	934,302.00	934,302.00	0.00	847,529.00	847,529.00	-9.3%
TOTAL, OTHER STATE REVENUE			103,310.00	969,195.00	1,072,505.00	102,432.00	882,121.00	984,553.00	-8.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	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		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	9,372.00	0.00	9,372.00	9,372.00	0.00	9,372.00	0.0%
Interest		8660	75,000.00	0.00	75,000.00	50,000.00	0.00	50,000.00	-33.3%
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	75,098.00	75,098.00	0.00	76,500.00	76,500.00	1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	48,821.00	16,513.00	65,334.00	2,050.00	10,000.00	12,050.00	-81.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		452,055.00	452,055.00		404,658.00	404,658.00	-10.5%
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			133,193.00	543,666.00	676,859.00	61,422.00	491,158.00	552,580.00	-18.4%
TOTAL, REVENUES			6,504,634.00	2,454,050.00	8,958,684.00	6,614,327.00	1,739,730.00	8,354,057.00	-6.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,389,966.00	650,888.00	2,040,854.00	1,398,553.00	610,020.00	2,008,573.00	-1.6%
Certificated Pupil Support Salaries		1200	250.00	103,306.00	103,556.00	250.00	67,038.00	67,288.00	-35.0%
Certificated Supervisors' and Administrators' Salaries		1300	372,774.00	19,662.00	392,436.00	322,284.00	12,660.00	334,944.00	-14.7%
Other Certificated Salaries		1900	0.00	3,138.00	3,138.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,762,990.00	776,994.00	2,539,984.00	1,721,087.00	689,718.00	2,410,805.00	-5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	115,129.00	217,472.00	332,601.00	181,093.00	205,691.00	386,784.00	16.3%
Classified Support Salaries		2200	311,117.00	193,532.00	504,649.00	345,802.00	199,761.00	545,563.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	118,897.00	53,693.00	172,590.00	27,783.00	53,678.00	81,461.00	-52.8%
Clerical, Technical and Office Salaries		2400	355,710.00	7,000.00	362,710.00	308,428.00	6,000.00	314,428.00	-13.3%
Other Classified Salaries		2900	25,026.00	51,152.00	76,178.00	24,873.00	61,500.00	86,373.00	13.4%
TOTAL, CLASSIFIED SALARIES			925,879.00	522,849.00	1,448,728.00	887,979.00	526,630.00	1,414,609.00	-2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	261,445.00	305,097.00	566,542.00	269,385.00	292,117.00	561,502.00	-0.9%
PERS		3201-3202	289,976.00	166,148.00	456,124.00	274,104.00	170,035.00	444,139.00	-2.6%
OASDI/Medicare/Alternative		3301-3302	106,128.00	55,930.00	162,058.00	98,727.00	57,325.00	156,052.00	-3.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	387,789.00	164,687.00	552,476.00	385,080.00	162,793.00	547,873.00	-0.8%
Unemployment Insurance		3501-3502	9,966.00	720.00	10,686.00	8,270.00	633.00	8,903.00	-16.7%
Workers' Compensation		3601-3602	50,429.00	24,689.00	75,118.00	43,688.00	20,713.00	64,401.00	-14.3%
OPEB, Allocated		3701-3702	14,280.00	0.00	14,280.00	12,585.00	0.00	12,585.00	-11.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	412.00	123.00	535.00	53.00	123.00	176.00	-67.1%
TOTAL, EMPLOYEE BENEFITS			1,120,425.00	717,394.00	1,837,819.00	1,091,892.00	703,739.00	1,795,631.00	-2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	106,529.00	106,529.00	0.00	65,990.00	65,990.00	-38.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	205,826.00	278,362.00	484,188.00	230,349.00	186,166.00	416,515.00	-14.0%
Noncapitalized Equipment		4400	23,486.00	64,140.00	87,626.00	38,250.00	21,500.00	59,750.00	-31.8%
Food		4700	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			229,312.00	451,031.00	680,343.00	268,599.00	275,656.00	544,255.00	-20.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	42,768.00	692,045.00	734,813.00	46,608.00	807,471.00	854,079.00	16.2%
Travel and Conferences		5200	42,986.00	17,512.00	60,498.00	59,275.00	14,890.00	74,165.00	22.6%
Dues and Memberships		5300	19,073.00	0.00	19,073.00	18,629.00	0.00	18,629.00	-2.3%
Insurance		5400 - 5450	95,955.00	0.00	95,955.00	112,104.00	0.00	112,104.00	16.8%
Operations and Housekeeping Services		5500	219,257.00	0.00	219,257.00	221,393.00	0.00	221,393.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,105.00	57,323.00	109,428.00	50,605.00	62,100.00	112,705.00	3.0%
Transfers of Direct Costs		5710	(357,642.00)	357,642.00	0.00	65,300.00	(65,300.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	344,625.00	386,637.00	731,262.00	367,330.00	434,563.00	801,893.00	9.7%
Communications		5900	34,380.00	320.00	34,700.00	36,855.00	320.00	37,175.00	7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			493,507.00	1,511,479.00	2,004,986.00	978,099.00	1,254,044.00	2,232,143.00	11.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	20,000.00	20,000.00	0.00	30,000.00	30,000.00	50.0%
Buildings and Improvements of Buildings		6200	636,161.00	175,880.00	812,041.00	19,848.00	35,421.00	55,269.00	-93.2%
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	0.00	287,894.00	287,894.00	0.00	31,000.00	31,000.00	-89.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	13,086.00	22,938.00	36,024.00	320,000.00	106,746.00	426,746.00	1,084.6%
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			649,247.00	506,712.00	1,155,959.00	339,848.00	203,167.00	543,015.00	-53.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	(5,265.00)	39,824.00	34,559.00	0.00	63,181.00	63,181.00	82.8%
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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	58,874.00	0.00	58,874.00	40,340.00	0.00	40,340.00	-31.5%
Other Debt Service - Principal		7439	117,841.00	0.00	117,841.00	28,183.00	0.00	28,183.00	-76.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			191,450.00	39,824.00	231,274.00	88,523.00	63,181.00	151,704.00	-34.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(99,300.00)	99,300.00	0.00	(56,200.00)	56,200.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(99,300.00)	99,300.00	0.00	(56,200.00)	56,200.00	0.00	0.0%
TOTAL, EXPENDITURES			5,273,510.00	4,625,583.00	9,899,093.00	5,319,827.00	3,772,335.00	9,092,162.00	-8.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	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	886.00	0.00	886.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			886.00	0.00	886.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(1,618,581.00)	1,618,581.00	0.00	(1,393,701.00)	1,393,701.00	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			(1,618,581.00)	1,618,581.00	0.00	(1,393,701.00)	1,393,701.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,619,467.00)	1,618,581.00	(886.00)	(1,393,701.00)	1,393,701.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,258,513.00	0.00	6,258,513.00	6,441,473.00	0.00	6,441,473.00	2.9%
2) Federal Revenue		8100-8299	9,618.00	941,189.00	950,807.00	9,000.00	366,451.00	375,451.00	-60.5%
3) Other State Revenue		8300-8599	103,310.00	969,195.00	1,072,505.00	102,432.00	882,121.00	984,553.00	-8.2%
4) Other Local Revenue		8600-8799	133,193.00	543,666.00	676,859.00	61,422.00	491,158.00	552,580.00	-18.4%
5) TOTAL, REVENUES			6,504,634.00	2,454,050.00	8,958,684.00	6,614,327.00	1,739,730.00	8,354,057.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,048,103.00	3,142,294.00	5,190,397.00	2,523,187.00	2,579,132.00	5,102,319.00	-1.7%
2) Instruction - Related Services	2000-2999		863,525.00	144,035.00	1,007,560.00	808,620.00	135,286.00	943,906.00	-6.3%
3) Pupil Services	3000-3999		500,865.00	441,485.00	942,350.00	942,690.00	373,870.00	1,316,560.00	39.7%
4) Ancillary Services	4000-4999		420.00	37,576.00	37,996.00	0.00	39,317.00	39,317.00	3.5%
5) Community Services	5000-5999		450.00	78,379.00	78,829.00	550.00	80,852.00	81,402.00	3.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		545,605.00	102,890.00	648,495.00	440,530.00	57,857.00	498,387.00	-23.1%
8) Plant Services	8000-8999		1,123,092.00	639,100.00	1,762,192.00	515,727.00	442,840.00	958,567.00	-45.6%
9) Other Outgo	9000-9999	Except 7600-7699	191,450.00	39,824.00	231,274.00	88,523.00	63,181.00	151,704.00	-34.4%
10) TOTAL, EXPENDITURES			5,273,510.00	4,625,583.00	9,899,093.00	5,319,827.00	3,772,335.00	9,092,162.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,231,124.00	(2,171,533.00)	(940,409.00)	1,294,500.00	(2,032,605.00)	(738,105.00)	-21.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	886.00	0.00	886.00	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	(1,618,581.00)	1,618,581.00	0.00	(1,393,701.00)	1,393,701.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,619,467.00)	1,618,581.00	(886.00)	(1,393,701.00)	1,393,701.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(388,343.00)	(552,952.00)	(941,295.00)	(99,201.00)	(638,904.00)	(738,105.00)	-21.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,274,510.00	2,084,021.00	4,358,531.00	1,886,167.00	1,531,069.00	3,417,236.00	-21.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			2,274,510.00	2,084,021.00	4,358,531.00	1,886,167.00	1,531,069.00	3,417,236.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,510.00	2,084,021.00	4,358,531.00	1,886,167.00	1,531,069.00	3,417,236.00	-21.6%
2) Ending Balance, June 30 (E + F1e)			1,886,167.00	1,531,069.00	3,417,236.00	1,786,966.00	892,165.00	2,679,131.00	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	18,219.00	0.00	18,219.00	18,219.00	0.00	18,219.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,531,069.00	1,531,069.00	0.00	892,165.00	892,165.00	-41.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,370,312.00	0.00	1,370,312.00	1,311,247.00	0.00	1,311,247.00	-4.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	495,136.00	0.00	495,136.00	455,000.00	0.00	455,000.00	-8.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	152,384.00	206,870.00
6211	Literacy Coaches and Reading Specialists Grant Program	396,791.00	282,374.00
6230	California Clean Energy Jobs Act	5,421.00	0.00
6266	Educator Effectiveness, FY 2021-22	41,806.00	7,673.00
6300	Lottery: Instructional Materials	110,434.00	109,411.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	181,636.00	103,636.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	79,636.00	79,636.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	136,746.00	0.00
7399	LCFF Equity Multiplier	100,000.00	100,000.00
9010	Other Restricted Local	326,215.00	2,565.00
Total, Restricted Balance		1,531,069.00	892,165.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,500.00	37,500.00	0.0%
5) TOTAL, REVENUES			37,500.00	37,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,500.00	38,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,500.00	38,500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	(1,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000.00)	(1,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,183.00	36,183.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,183.00	36,183.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,183.00	36,183.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			36,183.00	35,183.00	-2.8%
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	36,183.00	35,183.00	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	37,500.00	37,500.00	0.0%
TOTAL, REVENUES			37,500.00	37,500.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	38,500.00	38,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,500.00	38,500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,500.00	38,500.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

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	37,500.00	37,500.00	0.0%
5) TOTAL, REVENUES			37,500.00	37,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		**0.00**	**0.00**	**0.0%**
2) Instruction - Related Services	2000-2999		**0.00**	**0.00**	**0.0%**
3) Pupil Services	3000-3999		**0.00**	**0.00**	**0.0%**
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		38,500.00	38,500.00	0.0%
6) Enterprise	6000-6999		**0.00**	**0.00**	**0.0%**
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		**0.00**	**0.00**	**0.0%**
9) Other Outgo	9000-9999	Except 7600-7699	**0.00**	**0.00**	**0.0%**
10) TOTAL, EXPENDITURES			38,500.00	38,500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	(1,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000.00)	(1,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,183.00	36,183.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,183.00	36,183.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,183.00	36,183.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			36,183.00	35,183.00	-2.8%
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	36,183.00	35,183.00	-2.8%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	36,183.00	35,183.00
Total, Restricted Balance		36,183.00	35,183.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	292,741.00	270,000.00	-7.8%
3) Other State Revenue		8300-8599	196,085.00	132,000.00	-32.7%
4) Other Local Revenue		8600-8799	9,950.00	7,750.00	-22.1%
5) TOTAL, REVENUES			498,776.00	409,750.00	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,529.00	161,157.00	3.0%
3) Employee Benefits		3000-3999	82,499.00	89,222.00	8.1%
4) Books and Supplies		4000-4999	209,693.00	219,076.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	3,480.00	4,480.00	28.7%
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			452,201.00	473,935.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,575.00	(64,185.00)	-237.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	886.00	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			886.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,461.00	(64,185.00)	-235.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,099.00	150,560.00	46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,099.00	150,560.00	46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,099.00	150,560.00	46.0%
2) Ending Balance, June 30 (E + F1e)			150,560.00	86,375.00	-42.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,864.00	8,864.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,696.00	77,511.00	-45.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	252,741.00	230,000.00	-9.0%
Donated Food Commodities		8221	40,000.00	40,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			292,741.00	270,000.00	-7.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	196,085.00	132,000.00	-32.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			196,085.00	132,000.00	-32.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,650.00	1,500.00	-9.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	250.00	-68.8%
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	7,500.00	6,000.00	-20.0%
TOTAL, OTHER LOCAL REVENUE			9,950.00	7,750.00	-22.1%
TOTAL, REVENUES			498,776.00	409,750.00	-17.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	103,903.00	106,413.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	52,626.00	54,744.00	4.0%
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			156,529.00	161,157.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,905.00	40,526.00	6.9%
OASDI/Medicare/Alternative		3301-3302	10,726.00	10,917.00	1.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	30,860.00	34,989.00	13.4%
Unemployment Insurance		3501-3502	70.00	71.00	1.4%
Workers' Compensation		3601-3602	2,806.00	2,587.00	-7.8%
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	132.00	132.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,499.00	89,222.00	8.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,650.00	4,150.00	13.7%
Noncapitalized Equipment		4400	11,754.00	10,900.00	-7.3%
Food		4700	194,289.00	204,026.00	5.0%
TOTAL, BOOKS AND SUPPLIES			209,693.00	219,076.00	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	50.00	0.0%
Dues and Memberships		5300	430.00	430.00	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	500.00	500.00	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	2,500.00	3,500.00	40.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,480.00	4,480.00	28.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			452,201.00	473,935.00	4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	886.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			886.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			886.00	0.00	-100.0%

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	292,741.00	270,000.00	-7.8%
3) Other State Revenue		8300-8599	196,085.00	132,000.00	-32.7%
4) Other Local Revenue		8600-8799	9,950.00	7,750.00	-22.1%
5) TOTAL, REVENUES			498,776.00	409,750.00	-17.8%
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		451,551.00	473,285.00	4.8%
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		650.00	650.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			452,201.00	473,935.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,575.00	(64,185.00)	-237.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	886.00	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			886.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,461.00	(64,185.00)	-235.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,099.00	150,560.00	46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,099.00	150,560.00	46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,099.00	150,560.00	46.0%
2) Ending Balance, June 30 (E + F1e)			150,560.00	86,375.00	-42.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,864.00	8,864.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	141,696.00	77,511.00	-45.3%
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)	87,770.00	77,511.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	17,741.00	0.00
7033	Child Nutrition: School Food Best Practices Apportionment	36,185.00	0.00
Total, Restricted Balance		141,696.00	77,511.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.00	10.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	424.00	434.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			424.00	434.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			424.00	434.00	2.4%
2) Ending Balance, June 30 (E + F1e)			434.00	444.00	2.3%
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					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	434.00	444.00	2.3%
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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

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

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	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10.00	10.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	10.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	424.00	434.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			424.00	434.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			424.00	434.00	2.4%
2) Ending Balance, June 30 (E + F1e)			434.00	444.00	2.3%
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					
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	434.00	444.00	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,800.00	2,000.00	-47.4%
5) TOTAL, REVENUES			3,800.00	2,000.00	-47.4%
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%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,800.00	2,000.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,800.00	2,000.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,536.00	163,336.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,536.00	163,336.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,536.00	163,336.00	2.4%
2) Ending Balance, June 30 (E + F1e)			163,336.00	165,336.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	163,336.00	165,336.00	1.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,800.00	2,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,800.00	2,000.00	-47.4%
TOTAL, REVENUES			3,800.00	2,000.00	-47.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	3,800.00	2,000.00	-47.4%
5) TOTAL, REVENUES			3,800.00	2,000.00	-47.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,800.00	2,000.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,800.00	2,000.00	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,536.00	163,336.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,536.00	163,336.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,536.00	163,336.00	2.4%
2) Ending Balance, June 30 (E + F1e)			163,336.00	165,336.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	163,336.00	165,336.00	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	1.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	1.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39.00	40.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39.00	40.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.00	40.00	2.6%
2) Ending Balance, June 30 (E + F1e)			40.00	41.00	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	40.00	41.00	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			1.00	1.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

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	1.00	1.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1.00	1.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39.00	40.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39.00	40.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39.00	40.00	2.6%
2) Ending Balance, June 30 (E + F1e)			40.00	41.00	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	40.00	41.00	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,500.00)	10,500.00	-520.0%
5) TOTAL, REVENUES			(2,500.00)	10,500.00	-520.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,193.00	5,360.00	-47.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,193.00	5,360.00	-47.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,693.00)	5,140.00	-140.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,693.00)	5,140.00	-140.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,820.00	179,127.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,820.00	179,127.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,820.00	179,127.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			179,127.00	184,267.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	179,127.00	184,267.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	3,500.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	(7,000.00)	7,000.00	-200.0%
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			(2,500.00)	10,500.00	-520.0%
TOTAL, REVENUES			(2,500.00)	10,500.00	-520.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	10,193.00	5,360.00	-47.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,193.00	5,360.00	-47.4%
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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,193.00	5,360.00	-47.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,500.00)	10,500.00	-520.0%
5) TOTAL, REVENUES			(2,500.00)	10,500.00	-520.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,193.00	5,360.00	-47.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,193.00	5,360.00	-47.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,693.00)	5,140.00	-140.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,693.00)	5,140.00	-140.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,820.00	179,127.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,820.00	179,127.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,820.00	179,127.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			179,127.00	184,267.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	179,127.00	184,267.00	2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	799,150.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,500.00	5,000.00	-33.3%
5) TOTAL, REVENUES			806,650.00	5,000.00	-99.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		110,735.00	300,000.00	170.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			110,735.00	300,000.00	170.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			695,915.00	(295,000.00)	-142.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			695,915.00	(295,000.00)	-142.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	695,915.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	695,915.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	695,915.00	New
2) Ending Balance, June 30 (E + F1e)			695,915.00	400,915.00	-42.4%
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	695,915.00	400,915.00	-42.4%
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
9010	Other Restricted Local	179,127.00	184,267.00
Total, Restricted Balance		179,127.00	184,267.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	799,150.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,500.00	5,000.00	-33.3%
5) TOTAL, REVENUES			806,650.00	5,000.00	-99.4%
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%
6) Capital Outlay		6000-6999	110,735.00	300,000.00	170.9%
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			110,735.00	300,000.00	170.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			695,915.00	(295,000.00)	-142.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			695,915.00	(295,000.00)	-142.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	695,915.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	695,915.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	695,915.00	New
2) Ending Balance, June 30 (E + F1e)			695,915.00	400,915.00	-42.4%
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	695,915.00	400,915.00	-42.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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					
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	799,150.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			799,150.00	0.00	-100.0%
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	7,500.00	5,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	5,000.00	-33.3%
TOTAL, REVENUES			806,650.00	5,000.00	-99.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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%

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	110,735.00	300,000.00	170.9%
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			110,735.00	300,000.00	170.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			110,735.00	300,000.00	170.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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%

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%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	695,915.00	400,915.00
Total, Restricted Balance		695,915.00	400,915.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19.00	19.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19.00	19.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19.00	19.00	0.0%
2) Ending Balance, June 30 (E + F1e)			19.00	19.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	19.00	19.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19.00	19.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19.00	19.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19.00	19.00	0.0%
2) Ending Balance, June 30 (E + F1e)			19.00	19.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19.00	19.00	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.0%
4) Other Local Revenue		8600-8799	242,710.00	208,757.00	-14.0%
5) TOTAL, REVENUES			245,710.00	211,757.00	-13.8%
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%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	235,400.00	235,400.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			235,400.00	235,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,310.00	(23,643.00)	-329.3%
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)			10,310.00	(23,643.00)	-329.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	278,820.00	289,130.00	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			278,820.00	289,130.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,820.00	289,130.00	3.7%
2) Ending Balance, June 30 (E + F1e)			289,130.00	265,487.00	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	289,130.00	265,487.00	-8.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,000.00	3,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	3,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	234,436.00	200,000.00	-14.7%
Unsecured Roll		8612	2,510.00	2,510.00	0.0%
Prior Years' Taxes		8613	247.00	247.00	0.0%
Supplemental Taxes		8614	2,017.00	4,000.00	98.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,500.00	2,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			242,710.00	208,757.00	-14.0%
TOTAL, REVENUES			245,710.00	211,757.00	-13.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	107,776.00	107,776.00	0.0%
Bond Interest and Other Service Charges		7434	127,624.00	127,624.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			235,400.00	235,400.00	0.0%
TOTAL, EXPENDITURES			235,400.00	235,400.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	3,000.00	3,000.00	0.0%
4) Other Local Revenue		8600-8799	242,710.00	208,757.00	-14.0%
5) TOTAL, REVENUES			245,710.00	211,757.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	235,400.00	235,400.00	0.0%
10) TOTAL, EXPENDITURES			235,400.00	235,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			10,310.00	(23,643.00)	-329.3%
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)			10,310.00	(23,643.00)	-329.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	278,820.00	289,130.00	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			278,820.00	289,130.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,820.00	289,130.00	3.7%
2) Ending Balance, June 30 (E + F1e)			289,130.00	265,487.00	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	289,130.00	265,487.00	-8.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,600.00	2,600.00	0.0%
4) Other Local Revenue		8600-8799	129,964.00	98,972.00	-23.8%
5) TOTAL, REVENUES			132,564.00	101,572.00	-23.4%
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%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	136,756.00	136,756.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			136,756.00	136,756.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,192.00)	(35,184.00)	739.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,192.00)	(35,184.00)	739.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,364.00	108,172.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,364.00	108,172.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,364.00	108,172.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			108,172.00	72,988.00	-32.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	108,172.00	72,988.00	-32.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,600.00	2,600.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,600.00	2,600.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	125,492.00	95,000.00	-24.3%
Unsecured Roll		8612	1,518.00	1,518.00	0.0%
Prior Years' Taxes		8613	147.00	147.00	0.0%
Supplemental Taxes		8614	1,307.00	1,307.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,500.00	1,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			129,964.00	98,972.00	-23.8%
TOTAL, REVENUES			132,564.00	101,572.00	-23.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	45,000.00	45,000.00	0.0%
Bond Interest and Other Service Charges		7434	91,756.00	91,756.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			136,756.00	136,756.00	0.0%
TOTAL, EXPENDITURES			136,756.00	136,756.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	2,600.00	2,600.00	0.0%
4) Other Local Revenue		8600-8799	129,964.00	98,972.00	-23.8%
5) TOTAL, REVENUES			132,564.00	101,572.00	-23.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	136,756.00	136,756.00	0.0%
10) TOTAL, EXPENDITURES			136,756.00	136,756.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,192.00)	(35,184.00)	739.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,192.00)	(35,184.00)	739.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,364.00	108,172.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,364.00	108,172.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,364.00	108,172.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			108,172.00	72,988.00	-32.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	108,172.00	72,988.00	-32.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	470.39	470.39	470.40	457.00	458.00	471.65
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)	470.39	470.39	470.40	457.00	458.00	471.65
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.10	1.10	1.10	.95	.95	.95
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.10	1.10	1.10	.95	.95	.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	471.49	471.49	471.50	457.95	458.95	472.60
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Happy Valley Union Elementary
Cashflow Worksheet
2024/25 ADOPTED BUDGET

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	**9110**		**3,894,404**	**3,733,366**	**3,080,570**	**3,048,334**	**3,303,701**	**2,921,225**
B. RECEIPTS								
LCFF Sources								
Principal Apportionment	8010-8019	3,868,190	193,410	193,410	348,137	348,137	348,137	348,137
EPA	8012	1,575,648	0	0	393,912	0	0	393,912
Property Taxes	8020-8079	997,635	0	0	42,010	0	1,469	531,983
Miscellaneous Funds	8080-8099	0	0	0	0	0	0	0
Federal Revenue	8100-8299	375,451	0	0	3,603	49,930	0	0
Other State Revenue	8300-8599	984,553	21,284	21,284	38,311	135,575	54,404	38,311
Other Local Revenue	8600-8799	552,580	13,953	19,227	28,408	58,083	44,523	6,520
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
TOTAL RECEIPTS		**8,354,057**	**228,647**	**233,920**	**854,380**	**591,724**	**448,534**	**1,318,862**
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	2,410,805	28,016	195,830	201,811	192,838	202,913	206,682
Classified Salaries	2000-2999	1,414,609	45,507	108,246	112,608	116,705	144,513	114,820
Employee Benefits	3000-3999	1,795,631	31,561	130,554	135,650	130,545	145,280	139,350
Books, Supplies and Services	4000-5999	2,776,398	83,820	206,479	291,824	189,428	201,201	144,292
Capital Outlay	6000-6999	543,015	0	0	150,273	15,744	157,060	385
Other Outgo	7000-7499	151,704	1,432	1,432	1,432	1,432	1,432	1,432
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
TOTAL DISBURSEMENTS		**9,092,162**	**190,337**	**642,541**	**893,599**	**646,692**	**852,399**	**606,962**
D. PRIOR YEAR TRANSACTIONS		Beg Balance						
Assets								
Cash Not in Treasury	9111-9199	(383,940)	0	0	0	0	0	0
Accts Receivable	9200-9299	548,753	73,445	1,716	107,828	310,334	25,526	0
Due From Other Funds	9310		0	0	0	0	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	18,219	18,219	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		183,032	91,664	1,716	107,828	310,334	25,526	0
Liabilities								
Accounts Payable	9500-9599	(633,200)	(264,012)	(245,892)	(100,845)	0	(4,136)	270
Due to Other Funds	9610		0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650	(27,000)	(27,000)	0	0	0	0	0
Total Liabilities		(660,200)	(291,012)	(245,892)	(100,845)	0	(4,136)	270
TOTAL PRIOR YEAR TRANSACTIONS		(477,168)	(199,348)	(244,176)	6,983	310,334	21,390	270
E. NET INCREASE/DECREASE (B - C + D)			**(161,038)**	**(652,796)**	**(32,236)**	**255,367**	**(382,476)**	**712,170**
F. ENDING CASH (A + E)			**3,733,366**	**3,080,570**	**3,048,334**	**3,303,701**	**2,921,225**	**3,633,396**
G. ENDING FUND BALANCE								

Happy Valley Union Elementary
Cashflow Worksheet
2024/25 ADOPTED BUDGET

	Object	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	**9110**	**3,633,396**	**3,532,460**	**3,271,751**	**3,430,958**	**3,650,691**	**3,355,578**		
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	348,137	348,137	348,137	348,137	348,137	348,137	0	3,868,190
EPA	8012	0	0	393,912	0	0	393,912	0	1,575,648
Property Taxes	8020-8079	0	0	0	327,202	2,841	92,130	0	997,635
Miscellaneous Funds	8080-8099	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	28,990	27,600	5,927	76,093	5,798	(0)	177,511	375,451
Other State Revenue	8300-8599	77,325	74,041	74,041	110,889	60,445	31,565	247,080	984,553
Other Local Revenue	8600-8799	70,031	21,929	67,717	73,863	48,983	70,846	28,497	552,580
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0
TOTAL RECEIPTS		**524,484**	**471,707**	**889,733**	**936,184**	**466,204**	**936,590**	**453,087**	**8,354,057**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	211,156	211,793	208,335	216,100	226,220	299,111	10,000	2,410,805
Classified Salaries	2000-2999	110,705	108,104	123,770	111,232	129,388	179,010	10,000	1,414,609
Employee Benefits	3000-3999	122,619	137,875	138,204	138,327	160,429	197,974	187,264	1,795,631
Books, Supplies and Services	4000-5999	140,076	172,544	255,703	208,350	219,094	413,586	250,000	2,776,398
Capital Outlay	6000-6999	45,875	37,315	2,877	28,507	(3,609)	108,587	0	543,015
Other Outgo	7000-7499	11,432	64,613	1,432	27,552	11,432	25,219	1,432	151,704
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		**641,863**	**732,244**	**730,321**	**730,068**	**742,954**	**1,223,487**	**458,696**	**9,092,162**
D. PRIOR YEAR TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	(383,940)	(383,940)
Accts Receivable	9200-9299	12,567	4,064	(206)	13,479	0	0	0	548,753
Due From Other Funds	9310	0	0	0	0	0	0	0	0
Stores Inventory	9320	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	0	0	0	0	0	18,219
Other Assets	9340	0	0	0	0	0	0	0	0
Total Assets		12,567	4,064	(206)	13,479	0	0	(383,940)	183,032
Liabilities									
Accounts Payable	9500-9599	3,876	(4,235)	0	137	(18,363)	0	0	(633,200)
Due to Other Funds	9610	0	0	0	0	0	0	0	0
Current Loans	9640	0	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	0	(27,000)
Total Liabilities		3,876	(4,235)	0	137	(18,363)	0	0	(660,200)
TOTAL PRIOR YEAR TRANSACTIONS		16,443	(171)	(206)	13,616	(18,363)	0	(383,940)	(477,168)
E. NET INCREASE/DECREASE (B - C + D)		**(100,936)**	**(260,708)**	**159,206**	**219,733**	**(295,113)**	**(286,898)**	**(389,549)**	**(1,215,273)**
F. ENDING CASH (A + E)		**3,532,460**	**3,271,751**	**3,430,958**	**3,650,691**	**3,355,578**	**3,068,680**		
G. ENDING FUND BALANCE									**2,679,131**

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 16300 Cloverdale Rd. Anderson, CA 96007

Date: 06/21/2024

Adoption Date: 06/28/2024

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Happy Valley Elem School Cafeteria@ 17480 Palm Ave, Anderson, CA

Date: 06/25/2024

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: Beth Roberts

Title: Chief Business Official

Telephone: 530-357-2134

E-mail: broberts@hvusd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		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:	06/28/2024	
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?		
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

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

The District is self-insured through Shasta Trinity Schools Insurance Group up to one million dollars, after which they are covered by Excess Worker's compensation coverage up to the statutory limits.

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

Signed _____ Date of Meeting: 6/25/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Beth Roberts

Title: Chief Business Official

Telephone: 530-357-2134

E-mail: broberts@hvusd.net

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,539,984.00	301	0.00	303	2,539,984.00	305	0.00		307	2,539,984.00	309
2000 - Classified Salaries	1,448,728.00	311	45,652.00	313	1,403,076.00	315	162,557.00	187,361.00	317	1,215,715.00	319
3000 - Employee Benefits	1,837,819.00	321	38,240.00	323	1,799,579.00	325	99,200.00	114,340.00	327	1,685,239.00	329
4000 - Books, Supplies Equip Replace. (6500)	716,367.00	331	30,406.00	333	685,961.00	335	132,413.00	238,453.00	337	447,508.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,004,986.00	341	17,765.00	343	1,987,221.00	345	164,326.00	906,181.00	347	1,081,040.00	349
				TOTAL	8,415,821.00	365			TOTAL	6,969,486.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	2,040,854.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	300,446.00	380
3. STRS.	3101 & 3102	446,585.00	382
4. PERS.	3201 & 3202	175,589.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	74,428.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	318,700.00	385
7. Unemployment Insurance.	3501 & 3502	9,704.00	390
8. Workers' Compensation Insurance.	3601 & 3602	44,638.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3,410,944.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS.		3,410,944.00	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.		48.94%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	48.94%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	11.06%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	6,969,486.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	770,825.15

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

Contracted services with SCOE and MJPA.

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	2,410,805.00	301	0.00	303	2,410,805.00	305	0.00		307	2,410,805.00	309
2000 - Classified Salaries	1,414,609.00	311	50,000.00	313	1,364,609.00	315	175,307.00	200,456.00	317	1,164,153.00	319
3000 - Employee Benefits	1,795,631.00	321	41,937.00	323	1,753,694.00	325	104,173.00	119,511.00	327	1,634,183.00	329
4000 - Books, Supplies Equip Replace. (6500)	971,001.00	331	114,796.00	333	856,205.00	335	484,115.00	579,268.00	337	276,937.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,232,143.00	341	15,000.00	343	2,217,143.00	345	221,391.00	1,123,451.00	347	1,093,692.00	349
				TOTAL	8,602,456.00	365			TOTAL	6,579,770.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	2,008,573.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	353,667.00	380
3. STRS	3101 & 3102	455,166.00	382
4. PERS	3201 & 3202	191,675.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	78,286.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	320,606.00	385
7. Unemployment Insurance	3501 & 3502	8,180.00	390
8. Workers' Compensation Insurance	3601 & 3602	40,313.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3,456,466.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	3,456,466.00	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	52.53%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	52.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.47%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	6,579,770.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	491,508.82

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

Resources that don't have or require instructional salaries and contracted services for MVJPA and SCOE.

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,899,979.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	941,189.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	76,329.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	990,907.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	176,715.00
4. Other Transfers Out	All	9200	7200-7299	20,000.00
5. Interfund Transfers Out	All	9300	7600-7629	886.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,264,837.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,693,953.00

Section II - Expenditures Per ADA		**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		471.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,318.38

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,961,229.57	12,804.70
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,961,229.57	12,804.70
B. Required effort (Line A.2 times 90%)	5,365,106.61	11,524.23
C. Current year expenditures (Line I.E and Line II.B)	7,693,953.00	16,318.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 285,845.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 67,000.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Chief Business Official - .4; payroll clerk - .2

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 5,526,406.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 6.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 415,354.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 8,507.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	32,460.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	55,942.84
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	512,263.84
9. Carry-Forward Adjustment (Part IV, Line F)	36,091.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	548,355.36
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,349,408.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	994,474.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	788,998.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	37,996.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	78,829.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	192,174.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	820,904.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	38,500.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	257,912.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,559,195.16
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.78%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.25%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	512,263.84
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	42,388.47
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.86%) times Part III, Line B19); zero if negative	36,091.52
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.86%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	36,091.52
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	36,091.52

Approved indirect cost rate: 6.86%

Highest rate used in any program: 6.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	357,250.00	24,500.00	6.86%
01	3010	151,366.00	10,383.00	6.86%
01	3213	235,314.00	16,072.00	6.83%
01	3310	110,885.00	7,606.00	6.86%
01	4035	21,650.00	1,485.00	6.86%
01	4127	11,188.00	768.00	6.86%
01	5810	27,702.00	1,900.00	6.86%
01	7435	537,936.00	36,586.00	6.80%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	130,310.00		111,541.00	241,851.00
2. State Lottery Revenue	8560	85,779.00		34,893.00	120,672.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		216,089.00	0.00	146,434.00	362,523.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	42,150.00		36,000.00	78,150.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	29,543.00			29,543.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		71,693.00	0.00	36,000.00	107,693.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	144,396.00	0.00	110,434.00	254,830.00
D. COMMENTS:					

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

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

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	6,441,473.00	-0.92%	6,382,027.00	-2.09%	6,248,900.00
2. Federal Revenues	8100-8299	9,000.00	-5.00%	8,550.00	-4.99%	8,123.00
3. Other State Revenues	8300-8599	102,432.00	-2.18%	100,201.00	1.25%	101,450.00
4. Other Local Revenues	8600-8799	61,422.00	-24.42%	46,422.00	-21.54%	36,422.00
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	(1,393,701.00)	0.20%	(1,396,518.00)	2.29%	(1,428,551.00)
6. Total (Sum lines A1 thru A5c)		5,220,626.00	-1.53%	5,140,682.00	-3.39%	4,966,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,721,087.00		1,838,734.00
b. Step & Column Adjustment				31,977.00		40,496.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				85,670.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,721,087.00	6.84%	1,838,734.00	2.20%	1,879,230.00
2. Classified Salaries						
a. Base Salaries				887,979.00		920,678.00
b. Step & Column Adjustment				32,699.00		32,676.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	887,979.00	3.68%	920,678.00	3.55%	953,354.00
3. Employee Benefits	3000-3999	1,091,892.00	7.39%	1,172,544.00	2.26%	1,199,030.00
4. Books and Supplies	4000-4999	268,599.00	7.96%	289,971.00	-7.15%	269,250.00
5. Services and Other Operating Expenditures	5000-5999	978,099.00	1.64%	994,099.00	2.20%	1,015,922.00
6. Capital Outlay	6000-6999	339,848.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,523.00	2.85%	91,043.00	4.81%	95,423.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(56,200.00)	0.00%	(56,200.00)	0.00%	(56,200.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	10,000.00	100.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,319,827.00	-1.11%	5,260,869.00	2.19%	5,376,009.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(99,201.00)		(120,187.00)		(409,665.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,886,167.00		1,786,966.00		1,666,779.00
2. Ending Fund Balance (Sum lines C and D1)		1,786,966.00		1,666,779.00		1,257,114.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,719.00		20,719.00		20,719.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,311,247.00		1,218,032.00		801,757.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	455,000.00		428,028.00		434,638.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,786,966.00		1,666,779.00		1,257,114.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	455,000.00		428,028.00		434,638.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		455,000.00		428,028.00		434,638.00

F. ASSUMPTIONS

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

Certificated administration reduction from 24-25 of $87,146 and moving salaries between restricted and 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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	366,451.00	-0.28%	365,421.00	0.27%	366,421.00
3. Other State Revenues	8300-8599	882,121.00	-0.07%	881,545.00	-0.07%	880,969.00
4. Other Local Revenues	8600-8799	491,158.00	-1.22%	485,158.00	-1.03%	480,158.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,393,701.00	0.20%	1,396,518.00	2.29%	1,428,551.00
6. Total (Sum lines A1 thru A5c)		3,133,431.00	-0.15%	3,128,642.00	0.88%	3,156,099.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				689,718.00		516,902.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(172,816.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	689,718.00	-25.06%	516,902.00	0.00%	516,902.00
2. Classified Salaries						
a. Base Salaries				526,630.00		526,630.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	526,630.00	0.00%	526,630.00	0.00%	526,630.00
3. Employee Benefits	3000-3999	703,739.00	-11.02%	626,204.00	0.00%	626,204.00
4. Books and Supplies	4000-4999	275,656.00	-2.78%	268,004.00	2.00%	273,364.00
5. Services and Other Operating Expenditures	5000-5999	1,254,044.00	-5.70%	1,182,544.00	1.84%	1,204,254.00
6. Capital Outlay	6000-6999	203,167.00	-70.47%	60,000.00	-16.67%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	63,181.00	0.00%	63,181.00	0.00%	63,181.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	56,200.00	0.00%	56,200.00	0.00%	56,200.00
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)		3,772,335.00	-12.53%	3,299,665.00	0.52%	3,316,735.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(638,904.00)		(171,023.00)		(160,636.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,531,069.00		892,165.00		721,142.00
2. Ending Fund Balance (Sum lines C and D1)		892,165.00		721,142.00		560,506.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	892,165.00		721,142.00		560,506.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		892,165.00		721,142.00		560,506.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Certificated teacher salaries moved to 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	6,441,473.00	-0.92%	6,382,027.00	-2.09%	6,248,900.00
2. Federal Revenues	8100-8299	375,451.00	-0.39%	373,971.00	0.15%	374,544.00
3. Other State Revenues	8300-8599	984,553.00	-0.29%	981,746.00	0.07%	982,419.00
4. Other Local Revenues	8600-8799	552,580.00	-3.80%	531,580.00	-2.82%	516,580.00
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)		8,354,057.00	-1.01%	8,269,324.00	-1.78%	8,122,443.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,410,805.00		2,355,636.00
b. Step & Column Adjustment				31,977.00		40,496.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(87,146.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,410,805.00	-2.29%	2,355,636.00	1.72%	2,396,132.00
2. Classified Salaries						
a. Base Salaries				1,414,609.00		1,447,308.00
b. Step & Column Adjustment				32,699.00		32,676.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,414,609.00	2.31%	1,447,308.00	2.26%	1,479,984.00
3. Employee Benefits	3000-3999	1,795,631.00	0.17%	1,798,748.00	1.47%	1,825,234.00
4. Books and Supplies	4000-4999	544,255.00	2.52%	557,975.00	-2.75%	542,614.00
5. Services and Other Operating Expenditures	5000-5999	2,232,143.00	-2.49%	2,176,643.00	2.00%	2,220,176.00
6. Capital Outlay	6000-6999	543,015.00	-88.95%	60,000.00	-16.67%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	151,704.00	1.66%	154,224.00	2.84%	158,604.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	10,000.00	100.00%	20,000.00
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)		9,092,162.00	-5.85%	8,560,534.00	1.54%	8,692,744.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(738,105.00)		(291,210.00)		(570,301.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,417,236.00		2,679,131.00		2,387,921.00
2. Ending Fund Balance (Sum lines C and D1)		2,679,131.00		2,387,921.00		1,817,620.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,719.00		20,719.00		20,719.00
b. Restricted	9740	892,165.00		721,142.00		560,506.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,311,247.00		1,218,032.00		801,757.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	455,000.00		428,028.00		434,638.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,679,131.00		2,387,921.00		1,817,620.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	455,000.00		428,028.00		434,638.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		455,000.00		428,028.00		434,638.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		457.00		448.48		456.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,092,162.00		8,560,534.00		8,692,744.00
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)		9,092,162.00		8,560,534.00		8,692,744.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		363,686.48		342,421.36		347,709.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		363,686.48		342,421.36		347,709.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	886.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					886.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	886.00	886.00	0.00	0.00

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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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								

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								
56 DEBT SERVICE FUND								

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
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

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):	457.00
District's ADA Standard Percentage Level:	**2.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	464	461		
Charter School				
Total ADA	**464**	**461**	**0.6%**	**Met**
Second Prior Year (2022-23)				
District Regular	455	466		
Charter School				
Total ADA	**455**	**466**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	459	470		
Charter School		0		
Total ADA	**459**	**470**	**N/A**	**Met**
Budget Year (2024-25)				
District Regular	472			
Charter School	0			
Total ADA	**472**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 457.0

District's Enrollment Standard Percentage Level: 2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	447	469		
Charter School				
Total Enrollment	**447**	**469**	**N/A**	**Met**
Second Prior Year (2022-23)				
District Regular	461	488		
Charter School				
Total Enrollment	**461**	**488**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	481	496		
Charter School				
Total Enrollment	**481**	**496**	**N/A**	**Met**
Budget Year (2024-25)				
District Regular	485			
Charter School				
Total Enrollment	**485**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	444	469	
Charter School		0	
Total ADA/Enrollment	**444**	**469**	**94.6%**
Second Prior Year (2022-23)			
District Regular	466	488	
Charter School	0		
Total ADA/Enrollment	**466**	**488**	**95.5%**
First Prior Year (2023-24)			
District Regular	470	496	
Charter School			
Total ADA/Enrollment	**470**	**496**	**94.8%**
		Historical Average Ratio:	95.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.5%**

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	457	485		
Charter School	0			
Total ADA/Enrollment	**457**	**485**	**94.2%**	**Met**
1st Subsequent Year (2025-26)				
District Regular	448	475		
Charter School				
Total ADA/Enrollment	**448**	**475**	**94.4%**	**Met**
2nd Subsequent Year (2026-27)				
District Regular	457	484		
Charter School				
Total ADA/Enrollment	**457**	**484**	**94.4%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	471.50	472.60	466.55	460.59
b.	Prior Year ADA (Funded)		471.50	472.60	466.55
c.	Difference (Step 1a minus Step 1b)		1.10	(6.05)	(5.96)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.23%	(1.28%)	(1.28%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		6,289,301.00	6,441,473.00	6,382,027.00
b1.	COLA percentage		0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.23%	(1.28%)	(1.28%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-0.77% to 1.23%**	**-2.28% to -0.28%**	**-2.28% to -0.28%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,045,019.00	997,635.00	997,635.00	997,635.00
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

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,289,301.00	6,441,473.00	6,382,027.00	6,248,900.00
District's Projected Change in LCFF Revenue:		2.42%	(.92%)	(2.09%)
LCFF Revenue Standard		**-0.77% to 1.23%**	**-2.28% to -0.28%**	**-2.28% to -0.28%**
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The UPP increased over 3%. 2024-25 is based on prior year, however, the ADA is higher due to NPS annual budgeted increase in ADA.

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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	3,188,340.96	4,140,788.11	77.0%
Second Prior Year (2022-23)	3,357,547.83	4,567,928.16	73.5%
First Prior Year (2023-24)	3,809,294.00	5,273,510.00	72.2%
		Historical Average Ratio:	74.2%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**70.2% to 78.2%**	**70.2% to 78.2%**	**70.2% to 78.2%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	3,700,958.00	5,319,827.00	69.6%	Not Met
1st Subsequent Year (2025-26)	3,931,956.00	5,250,869.00	74.9%	Met
2nd Subsequent Year (2026-27)	4,031,614.00	5,356,009.00	75.3%	Met

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

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

1a. STANDARD 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)

The percentage is not met in 2024-25 due to budgeting $320,000 for a new bus. Without the bus expenditure the percent would be 74.02%.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.23%	(1.28%)	(1.28%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.77% to 10.23%**	**-11.28% to 8.72%**	**-11.28% to 8.72%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.77% to 5.23%	-6.28% to 3.72%	-6.28% to 3.72%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	950,807.00		
Budget Year (2024-25)	375,451.00	(60.51%)	Yes
1st Subsequent Year (2025-26)	373,971.00	(.39%)	No
2nd Subsequent Year (2026-27)	374,544.00	.15%	No

Explanation: (required if Yes) ESSER/COVID funding sources ended in 2023-24

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	1,072,505.00		
Budget Year (2024-25)	984,553.00	(8.20%)	Yes
1st Subsequent Year (2025-26)	981,746.00	(.29%)	No
2nd Subsequent Year (2026-27)	982,419.00	.07%	No

Explanation: (required if Yes) The decrease in 2024-25 is due to the UPK Grant ending.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	676,859.00		
Budget Year (2024-25)	552,580.00	(18.36%)	Yes
1st Subsequent Year (2025-26)	531,580.00	(3.80%)	No
2nd Subsequent Year (2026-27)	516,580.00	(2.82%)	No

Explanation: (required if Yes) In 2024-25 interest was reduced $25,000; the local CEI grant wasn't budgeted (budgeting when received) and a SELPA subsidy of $43,000 was taken out.

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

First Prior Year (2023-24)	680,343.00		
Budget Year (2024-25)	544,255.00	(20.00%)	Yes
1st Subsequent Year (2025-26)	557,975.00	2.52%	No
2nd Subsequent Year (2026-27)	542,614.00	(2.75%)	No

Explanation: (required if Yes)
There are no textbook adoptions for 2024-25. Curriculum that was not being fully utilized was eliminated or replaced.

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

First Prior Year (2023-24)	2,004,986.00		
Budget Year (2024-25)	2,232,143.00	11.33%	Yes
1st Subsequent Year (2025-26)	2,176,643.00	(2.49%)	No
2nd Subsequent Year (2026-27)	2,220,176.00	2.00%	No

Explanation: (required if Yes)
The increase in 2024-25 is mainly due to contracting out business services, contracting for a music teacher and contracting with the MVJPA for additional services for Community Day School with the LCFF Equity funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2023-24)	2,700,171.00		
Budget Year (2024-25)	1,912,584.00	(29.17%)	Not Met
1st Subsequent Year (2025-26)	1,887,297.00	(1.32%)	Met
2nd Subsequent Year (2026-27)	1,873,543.00	(.73%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2023-24)	2,685,329.00		
Budget Year (2024-25)	2,776,398.00	3.39%	Met
1st Subsequent Year (2025-26)	2,734,618.00	(1.50%)	Met
2nd Subsequent Year (2026-27)	2,762,790.00	1.03%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
ESSER/COVID funding sources ended in 2023-24

Explanation: Other State Revenue (linked from 6B if NOT met)
The decrease in 2024-25 is due to the UPK Grant ending.

Explanation: Other Local Revenue (linked from 6B if NOT met)
In 2024-25 interest was reduced $25,000; the local CEI grant wasn't budgeted (budgeting when received) and a SELPA subsidy of $43,000 was taken out.

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

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

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.

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
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)	8,904,898.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	8,904,898.00	267,146.94	430,236.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	375,000.00	495,136.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	356,787.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	356,787.00	375,000.00	495,136.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,135,725.92	7,496,391.43	9,899,979.00
	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)	7,135,725.92	7,496,391.43	9,899,979.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.7%**	**1.7%**	**1.7%**

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

[2]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.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	160,123.32	4,203,028.11	N/A	Met
Second Prior Year (2022-23)	1,230,495.37	4,567,928.16	N/A	Met
First Prior Year (2023-24)	(388,343.00)	5,274,396.00	7.4%	Not Met
Budget Year (2024-25) (Information only)	(99,201.00)	5,319,827.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	458
District's Fund Balance Standard Percentage Level:	**1.3%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2021-22)	624,920.00	883,892.86	N/A	Met
Second Prior Year (2022-23)	1,004,137.00	1,044,016.18	N/A	Met
First Prior Year (2023-24)	1,522,129.00	2,274,510.00	N/A	Met
Budget Year (2024-25) (Information only)	1,886,167.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	3,068,680.00	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[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	457	448	457
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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

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

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

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

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

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

	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, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,092,162.00	8,560,534.00	8,692,744.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,092,162.00	8,560,534.00	8,692,744.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	363,686.48	342,421.36	347,709.76
6.	Reserve Standard - by Amount			

	($87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**363,686.48**	**342,421.36**	**347,709.76**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	455,000.00	428,028.00	434,638.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	455,000.00	428,028.00	434,638.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
	District's Reserve Standard (Section 10B, Line 7):	**363,686.48**	**342,421.36**	**347,709.76**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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:

Forest Reserve - would not significantly impact budget

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)	(1,618,581.00)			
Budget Year (2024-25)	(1,393,701.00)	(224,880.00)	(13.9%)	Not Met
1st Subsequent Year (2025-26)	(1,396,518.00)	2,817.00	.2%	Met
2nd Subsequent Year (2026-27)	(1,428,551.00)	32,033.00	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	886.00			
Budget Year (2024-25)	0.00	(886.00)	(100.0%)	Met
1st Subsequent Year (2025-26)	10,000.00	10,000.00	New	Met
2nd Subsequent Year (2026-27)	20,000.00	10,000.00	100.0%	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
2023-24 had a one-time contribution to a locally restricted program.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases	5	Fund 01, object 8011 - Copiers	7438,7439	54,626
Certificates of Participation				
General Obligation Bonds	16	Funds 51 & 52	7433,7434	4,622,134
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various		60,000
Other Long-term Commitments (do not include OPEB):				
Premium on Bond	16	Funds 51 & 52	7433,7434	136,994
Energy Project Loan	19	Fund 01, 8011	7438,7439	1,011,000
TOTAL:				5,884,754

Type of Commitment (continued)	Prior Year (2023-24) Annual Payment (P & I)	Budget Year (2024-25) Annual Payment (P & I)	1st Subsequent Year (2025-26) Annual Payment (P & I)	2nd Subsequent Year (2026-27) Annual Payment (P & I)
Leases	17,182	17,182	17,182	17,182
Certificates of Participation				
General Obligation Bonds	358,209	358,209	358,209	358,209
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Premium on Bond	12,641	12,641	12,641	12,641
Energy Project Loan	55,765	51,340	53,860	58,210
Total Annual Payments:	443,797	439,372	441,892	446,242
Has total annual payment increased over prior year (2023-24)?		**No**	**No**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (required if Yes to increase in total annual payments)

Increase will be funded with LCFF, the Energy Project that was done should reduce cost of utilities and help any increase in 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?

No

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

Explanation: (required if Yes)

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? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits: — Based on number of years the employee has worked for the district.

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

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

Self-Insurance Fund	Governmental Fund
0	165,336

4. OPEB Liabilities

a. Total OPEB liability	264,666.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	264,666.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

5. OPEB Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	32,707.00	32,707.00	32,707.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	12,585.00	12,585.00	12,585.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	12,585.00	12,585.00	12,585.00
d. Number of retirees receiving OPEB benefits	4.00	2.00	1.00

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	31.0	29.0	29.0	29.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	22232		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	64,464	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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	462683	485817	510107
3.	Percent of H&W cost paid by employer	70.3%	66.9%	63.7%
4.	Percent projected change in H&W cost over prior year	(4.8%)	(4.8%)	(4.8%)

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	43,300	34,241	44,112
3.	Percent change in step & column over prior year	13.4%	(20.9%)	28.8%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	27.0	27.875	27.875	27.875

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	12,818		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	38,457	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	229,437	240,908	252,954
3.	Percent of H&W cost paid by employer	72.8%	69.3%	66.0%
4.	Percent projected change in H&W cost over prior year	(4.8%)	(4.8%)	(4.8%)

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	34,470	38,456	39,726
3.	Percent change in step & column over prior year	24.1%	11.6%	3.3%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	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.):

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	8.5	6.625	6.625	6.625

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits — 6,805

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases	20,418	0	0

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (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	101,281	106,345	111,662
3. Percent of H&W cost paid by employer	68.7%	65.5%	62.3%
4. Percent projected change in H&W cost over prior year	(4.8%)	(4.8%)	(4.8%)

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Are step & column adjustments included in the budget and MYPs?	Yes		Yes
2. Cost of step and column adjustments	10,709	11,187	10,118
3. Percent change in step & column over prior year		4.5%	(9.6%)

Management/Supervisor/Confidential
Other Benefits (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 budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 28, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

District: Happy Valley Union Elem School District
CDS #: 45-70011

Adopted Budget
2024-25 Budget Attachment
Balances Above Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances
Objects 9780/9789/9790

Form	Fund	2024-25	2025-26	2026-27
01	General Fund/County School Service Fund	$1,766,247.00	$1,646,060.00	$1,236,395.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	$0.00	$0.00
	Total Assigned and Unassigned Ending Fund Balances	$1,766,247.00	$1,646,060.00	$1,236,395.00
	District Standard Reserve Level	4%	4%	4%
	Less District Minimum Reserve for Economic Uncertainties	$363,687.00	$342,422.00	$347,710.00
	Remaining Balance to Substantiate Need	$1,402,560.00	$1,303,638.00	$888,685.00

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties

Form	Fund	Description of Need	2024-25	2025-26	2026-27
01	General Fund	Unrestricted Lottery	$122,167.00	$97,000.00	$97,000.00
01	General Fund	Deferred Maintenance	$100,000.00	$100,000.00	$100,000.00
01	General Fund	LCAP-Supplemental	$567,541.00	$567,541.00	$417,541.00
01	General Fund	LCAP - Concentration	$8,493.00	$11,641.00	$0.00
01	General Fund	Declining Enrollment / Cash Flow	$388,046.00	$316,850.00	$87,215.00
01	General Fund	Fundraising/Ecology Camp	$0.00	$0.00	$0.00
01	General Fund	Technology	$50,000.00	$50,000.00	$50,000.00
01	General Fund	Special Ed	$50,000.00	$50,000.00	$50,000.00
01	General Fund	Independent Study Audit	$25,000.00	$25,000.00	$0.00
01	General Fund	District EUR - 1%	$91,313.00	$85,606.00	$86,929.00
		Total of Substantiated Needs	$1,402,560.00	$1,303,638.00	$888,685.00
		Remaining Unsubstantiated Balance	**$0.00**	**$0.00**	**$0.00**

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