

HOLTVILLE UNIFIED SCHOOL DISTRICT

2023-24 Estimated Actuals/ 2024-25 July 1 Budget Report
June 2024

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Within this packet, the Holtville Unified School District submits its 2023-24 Estimated Actuals/ 2024-25 July 1 Budget Report. This report represents the District's last projection for the 2023-24 school year prior to closing the books, along with its initial estimates for the 2024-25 school year. Both sections of this report are based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight changes made to the 2023-24 end of year projections since the District's last update, which occurred in March of 2024, while also putting forth the first estimates on the 2024-25 school year budget. 2024-25 figures are based on the Governor's May Revise, along with any local updates available at the time of compiling this data. I**t is imperative that one read this report with the understanding that the numbers presented within are budget projections only.**

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board, certifying that 1) the District's Budget was developed using state-adopted Criteria and Standards, and includes expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 2) the Budget has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy, and 3) the Budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve level. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.

- Form CC: This is a signed annual certification by the Clerk/Secretary of the Governing Board, certifying that the District, if self-insured for workers' compensation claims, has reserved adequate funds for accrued but unfunded claim costs. As Holtville Unified operates under the Joint Powers Authority (JPA) known as SIPIC, the District must annually certify that the JPA balance contains sufficient reserves to pay existing claims and that no excessive contribution is required of the District.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2023-24 Estimated Actuals and the 2024-25 Budget. The Form is divided between Unrestricted and Restricted sections of the General Fund, and includes a column showing the variance between the two years ("% Diff" Column). Explanations on these variances can be found in the narrative that follows.

- Form A: This form shows the District's average daily attendance (ADA) for 2023-24 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2024-25 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). As schools continue to struggle post-COVID with student attendance

rates, the State has instituted mitigation efforts to ensure that districts are receiving adequate revenues. For that reason, HUSD's "funded ADA" has been calculated with a 3-year rolling average provided in the LCFF calculator generated by FCMAT and ICOE.

- CALPADS 1.17 Report: This report shows the District's enrollment figures, broken down by school site. Within the report, one can see the total enrollment of each site, as well as sub-sets of these totals, including: a) Free and Reduced Meal Program, b) Foster Youth, c) Homeless, d) Migrant Program, e) Direct Certification students, and f) English Learners. This report determines an "unduplicated count" of all those students in each site that fit in one or several of these categories. This count is important as it determines supplemental and concentration grants in the new LCFF calculation. The 2023-24 figures provided are the most current the District currently possesses, and are used in the formation of the 2024-25 Budget. However, the numbers will change in 2024-25 according to the students enrolled and will affect the 2024-25 LCFF calculation.

- LCFF Calculator and LCFF Summary Pages: These worksheets were developed by the ICOE Fiscal Advisory Services Department in conjunction with the State's Fiscal Crisis Management Assistance Team (FCMAT), utilizing the most current information provided by the State regarding the LCFF. The worksheet has been printed to illustrate columns for HUSD for 2023-24, 2024-25, and the two subsequent fiscal years. 2023-24 and 2024-25 form the basis of this report, while the additional two years were utilized in calculating the District's Multi-Year Projection report. An additional note of interest is the calculation of the additional 15% of concentration funding, which is provided this year at the end of the Summary page under the section titled "LCAP Percentage to Increase or Improve Services Calculation".

- Forms CEA and CEB: These worksheets have been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula is performed for both the Estimated Actuals (Form CEA) and the Budget (Form CEB) and is based on salaries and benefits for classroom personnel divided by total District expenses (less reductions and adjustments for certain educational programs and services). The required percentage a unified district such as HUSD must reach is 55%. Currently, HUSD is not showing compliance in either fiscal year, but only a fraction of a percentage. It is the belief of the HUSD Business Department that when the final numbers are calculated in the Unaudited Actuals Report in September, that the expenditures will fall within compliance and that no penalty will be incurred.

- Form MYP: This report shows the District's General Fund multi-year projections for the 2024-25 Budget year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District using current assumptions with regard to revenues and expenditures. A list of the assumptions used while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted

sections of the MYP. As can be seen in this report's multiyear projection, if the assumptions listed hold true, the District is likely to deficit spend in all three years. While this may seem alarming, it is the contention of the HUSD Business Department that this is due to the period of time we are now experiencing with a slowing economy and high inflationary pressure. Despite this, the projected deficits appear to be manageable, either through the District's strong reserve levels or through targeted cuts.

- Cashflow Statements: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow to close out the 2023-24 fiscal year, and an initial projection of the 2024-25 Budget year. As this report shows, cash on hand for HUSD appears to not be an issue for the next two years. This is in part due to the very healthy reserves that HUSD has carried, along with the last balances of one-time funding that are clearing HUSD accounts. What's more, the State has still avoided the use of deferral payments for schools' LCFF apportionments, a financial practice used in the past when the State was short on cash. Should the State employ the use of cash deferrals in 2024-25, that will have a direct impact on the District's cash flow.

- Form 01CS: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly. What's more, the report does not effectively address the issues of carryover from year-to-year in the District's Restricted funds, as well as one-time funding, making the variation in these reports a common theme that hampers its effectiveness. In this year's budget, variation is also inevitable as COVID-related funding sources have diminished dramatically from 2023-24 to 2024-25.

- Forms SIAA and SIAB: These two forms summarize the Interfund activities for all of the District's funds, one form for 2023-24, and the other for 2024-25. The forms each provide four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Other Fund Information (Forms 08, 11, 13, 21, 25, 30, 40, and 56): These reports show the updated 2023-24 projections, along with preliminary 2024-25 budget figures for ASB, Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the State Construction Fund (pertaining to the recent receipt of the TK/Kinder Expansion Design Grant), the Capital Facilities Fund, the Special Reserve Fund for Capital Outlay Projects, and the Debt Service Fund. Each shows the expected

revenues and expenditures for each of these other funds, as well as projected balances at 6/30/2024 and 6/30/2025. Currently, none of the District's other funds have any negative impact on the General Fund.

- Technical Review Checks: This printout verifies that the District's 2023-24 and 2024-25 data pass the technical requirements of the State's accounting software.

Background – State and Federal

Despite exiting the COVID-19 situation in relatively decent economic condition, the current occupant of the Oval Office has led the country into near economic freefall. The "successes" of this administration are highlighted only by runaway government spending, record-high inflation, shutting down the nation's once robust energy sector, rampant crime, and fueling a mass immigration crisis. On top of straining the household budgets of everyday Americans, the high inflation has forced the Fed to drive up interest rates. This has caused borrowing rates to skyrocket, making the housing market the least affordable it has been in decades. While the White House claims strong job growth and slowing inflation, the bulk of jobs "created" during this administration can be attributed to post-COVID return to work. Further, while inflation is slowing on a month-over-month basis, the cumulative total of inflation over the past three years is nearing 20%, resulting in real household net wealth falling to its lowest level since the third quarter of 2020.

As for the US on the international stage, American weakness projected by this administration has prompted foreign actors to make bold moves that further hinder the stability of the worldwide economy. The Russia-Ukraine conflict has not only cost countless lives but has also disrupted global oil markets and cost Americans billions in foreign aid. The Israeli-Hamas conflict continues to rage, as destruction and casualties continue to escalate and threaten stability in the Middle East. China is making aggressive moves with little to no repercussions, and several major economies are like India and Brazil are looking to ally with both China and Russia through their announcement of a new reserve currency market. These are all signs not just of coming economic woes for the U.S., but of heightened global instability that threatens the peace and prosperity for all.

Here in California, it seems that economic deficits have now arrived. Tax revenue was delayed several times by the IRS through extensions of the 2023 tax filing deadline, which caused instability for the State in assessing actual tax collections. It seems that the alarm bells are now sounding, as economic projections and future tax revenues in California have led the Governor and the Legislature into a position where they can no longer ignore the looming deficits to come. The COLA projection for 2024-25 is down significantly, and California is in the position now of seeking to suspend the Prop 98 funding guarantee to schools in order to stop the bleeding.

The following is a list of the current factors that are known as of the Governor's May Revise.

2023-24 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 8.22%
- 2023-24 *funded* ADA (including ICOE supp ADA) = 1,530.14 (rolling average)

- 2023-24 *actual* ADA (including ICOE supp ADA) = 1,522.94 (from P-2 Report)
- HUSD CalPads Total Enrollment = 1,582 + 17 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,303 + 17 from ICOE Sp Ed programs

Other 2023-24 GF UR Factors:
- Mandated Cost Block Grant = $37.81 /ADA (Grades K-8), $72.84/ADA (Grades 9-12)
- UR Lotto Projections = $177 per ADA

2024-25 Local Control Funding Formula Factors:
- Cost of living adjustment (COLA) = 1.07%
- 2023-24 funded ADA (including ICOE supp ADA) = 1,526.41 (3-year rolling average)
- HUSD CalPads Total Enrollment = 1,582 + 17 from ICOE Sp Ed programs
- Unduplicated Pupil Count = 1,303 + 17 from from ICOE Sp Ed programs
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Other 2024-25 GF UR Factors:
- Mandated Cost Block Grant = $38.21/ADA (Grades K-8), $73.62/ADA (Grades 9-12)
- UR Lotto Projections = $177 per ADA

Background – Local

For Holtville Unified, the greatest concern continues to be student enrollment and attendance. While enrollment ticked up during the lockdowns, the District lost quite a few students when in-person classes resumed and has held to an enrollment level just below 1,600 total students. The District made improvements in attendance since the initial dive in 2021-22 figures, but still has a bit to go to reach pre-COVID attendance percentage rates. The District will need to continue putting emphasis on ADA as it moves forward into 2024-25.

2023-24 Variances

One of the major components of this report is to analyze the changes made in current year projections since the last budget update, which occurred in March with the passage of the 2023-24 Second Interim Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

2023-24 GF Unrestricted Variances

The following chart summarizes the differences between estimated 2023-24 GF UR Revenues between the prior report and this current one.

GF Unrestricted Revenues	2023-24 Second Interim	2023-24 Estimated Actuals	Variance	Explanation

LCFF State Aid	15,002,800	14,578,571	(424,229)	State Aid decreased to account for the change in State calculations regarding the Education Protection Account. As the EPA increases or decreases, the inverse occurs with State Aid. Overall, the LCFF saw a gain since the last report due to improved ADA this school year (finalized in April 2024 P-2 report).
Education Protection Account	4,791,785	5,247,477	455,692	EPA increased as per State calculations.
LCFF State Aid - PY	-	-	-	No change over prior budget.
LCFF - Local Prop Taxes	3,500,477	3,514,765	14,288	Local property tax estimates improved slightly to account for a decreased estimate in "in lieu taxes" (a negative to tax revenues).
Federal Revenue	-	-	-	No change over prior budget.
Other State Revenue (Non-LCFF)	356,240	356,240	-	No change over prior budget.
Local Revenue	372,713	372,713	-	No change over prior budget.
Interfund Transfers In	-	-	-	No change over prior budget.
UR Contributions to Restricted	(2,236,701)	(2,146,267)	90,434	Anticipated UR Contributions to Restricted programs improved in this reports Maintenance and Title I are estimated to require less in GF UR transfer ($140,600), offset by increased estimates of funds to be transferred to Sp Ed (-$50,100).
Total GF UR Revenues	**21,787,314**	**21,923,499**	**136,185**	

The following table summarizes the changes to GF UR expenditures since the last updated budget:

GF Unrestricted Expenditures	2023-24 Second Interim	2023-24 Estimated Actuals	Variance	Explanation

Certificated Salary Expense	10,183,747	9,921,874	(261,873)	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to decrease (-$244,200) due to the movement of several positions to the Restricted side of the budget in an effort to spend down remaining COVID balances. Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets are projected to decrease (-$18,200) to account for final projections. Admin salaries are projected to increase slightly (+$500) to account for changes made during the FPM audit.
Classified Salary Expense	2,872,917	2,635,643	(237,273)	Instructional aide salary expense is projected to decrease (-$281,100) due to movement to the Restricted budget in an effort to spend down sunsetting COVID funds. Support staff budgets also are projected to increase (+$23,800) due to needed additional hours for transportation and ops staff. Admin salary, clerical staff and all other classif salaries are projected to increase (+$20,000) due to additional hours for yard aides.
Employee Benefits	4,782,703	4,570,255	(212,448)	Payroll benefits, taxes, and health/welfare budgets are projected to decrease from the prior budget to account for adjustments mentioned above.
Materials/Supplies	783,377	818,101	34,725	Materials/Supplies expense are estimated to increase due to shifting of site budgets as well as an increased budget to pay for additional security cameras.
Travel/Professional Services	2,244,875	2,225,411	(19,464)	Travel/Conf/Prof Serv expense are estimated to decrease due to shifting site and department budgets.
Depreciable Assets/Improvements	354,310	357,207	2,896	Capital Outlay budgets have increased to account for a slight overage in a concrete capital outlay project.
Transfers to ICOE (County Sp Ed)	207,023	207,023	-	No change since prior budget revision.
Indirect Cost Recovery	(489,868)	(409,157)	80,711	Indirect cost projections decreased in 23-24 (a draw from the GF UR bottom line) due to a cut in Title I indirect as a result of FPM changes.

Debt Service	29,146	29,146	-	No change since prior budget revision.
Interfund Transfers - Out	760,000	1,560,000	800,000	Additional funds generated from GF UR savings are budgeted to be transferred to the Capital Outlay Fund 40.
Total GF UR Expenditures	**21,728,229**	**21,915,503**	**187,273**	

2023-24 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, several State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, Restricted Lotto Funds, and Special Ed Mental Health Funds. Finally, there a few local revenues on this side of the budget as well, including the local RDA Pass-through account, Special Ed AB602 Funds, and other local consortium funds and private donations.

The following illustrates the variances in 2023-24 GF Restricted Revenues since the last update.

GF Restricted Revenues	2023-24 Second Interim	2023-24 Estimated Actuals	Variance	Explanation
Federal Revenue	7,167,489	6,877,690	(289,799)	Federal Rev are projected to decrease due to a cut in Migrant funding (-$10,500) and projected deferred revenue (aka carryover) of ESSER III (-$281,300). These decreases are partially offset by small adjustments in TIIA (+$900) and Title IV (+$1,100) allocations.
Other State Revenue	4,857,537	5,153,414	295,877	Other State Rev increased due to new Arts/Music grant (+$272,200) and an increased allocation for Preschool Early Interv (+$23,700).
Local Revenue	1,225,845	1,298,151	72,306	Local Revenues are projected to increase due to additional estimated receipts in RDA pass-through funds (+$8,000), local site-based grants (+$8,800), LEA Medi-Cal Billing funds (+$55,200), and Sp Ed AB602 funds (+$300).
UR Contributions to Restricted	2,236,701	2,146,267	(90,434)	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.

Total GF Restricted Revenues	**15,487,572**	**15,475,522**	**(12,050)**	

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2023-24 Second Interim	2023-24 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	3,897,085	4,107,874	210,789	Certificated Bargaining Unit Salaries (Objects 1100/1200) have increased over prior budget to reflect movement of staff from GF UR, but partially offset by the removal of a halftime counselor from the Migrant budget (+$221,700 total). (Objects 1130/1230/1170/1270) are projected to decrease over the prior budget (-$9,100) due to revised final projections. Admin salaries decreased slightly to remove budgeted amounts for ELOP admin time and FPM changes (-$1,800).
Classified Salary Expense	2,083,775	2,276,176	192,401	Budgeted Classified salaries projections have increased overall through the following shifts/changes: Instructional Aides (+$241,000) to account for staff moved in from GF UR, Support staff (-$56,000) to eliminate unused vacancy, Admin staff (-$3,300) due to ELOP staff resignation, Clerical Staff (+$700), and Other Classified (+$10,100) due to Migrant shift to Work Study.
Employee Benefits	3,396,389	3,520,648	124,259	Payroll benefits, taxes, and health/welfare budgets increased from the prior budget to account for the above changes in salaries.
Materials/Supplies	1,240,119	1,174,644	(65,475)	Materials/Supplies budgets are projected to decrease due to updated projections and priorities.
Travel/Professional Services	1,368,653	1,228,088	(140,565)	Travel/Reimbursements/Prof Services budgets are projected to decrease due to updated projections and priorities.

Depreciable Assets/Improvements	6,368,011	4,575,348	(1,792,663)	Depreciable Assets budgets are set to decrease dramatically to instead pay for qualifying staff expenditures in order to spend down sunsetting COVID funds.
Indirect Cost Recovery	436,254	355,543	(80,711)	Indirect cost projections are set to decrease due to the reasons discussed in the corresponding Unrestricted indirect section above.
Interfund Transfers Out	171,000	178,978	7,978	The small increase is due to additional receipts in the RDA pass-through account, which are used to fund COP debt service payments in Fund 56.
Total GF Restricted Expenditures	**18,961,287**	**17,417,300**	**(1,543,987)**	

The 2023-24 Bottom Line

The HUSD Budget projections contained in this report represent the District's last and best projection of revenues and expenditures at year-end, June 30, 2024. Keeping that in mind, the current 2023-24 Bottom Line projections are shown in the following table:

2023-24 GF Revenue Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	14,578,571	-	14,578,571
Education Protection Account	5,247,477	-	5,247,477
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,514,765	-	3,514,765
Federal Revenue	-	6,877,690	6,877,690
Other State Revenue (Non-RL)	356,240	5,153,414	5,509,654
Local Revenue	372,713	1,298,151	1,670,864
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(2,146,267)	2,146,267	-
TOTAL REVENUES	**21,923,499**	**15,475,522**	**37,399,021**
2023-24 GF Expenditure Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	9,921,874	4,107,874	14,029,748
Classified Salary Expense	2,635,643	2,276,176	4,911,819
Employee Benefits	4,570,255	3,520,648	8,090,903
Materials/Supplies	818,101	1,174,644	1,992,745
Professional Services	2,225,411	1,228,088	3,453,499
Depreciable Assets/Improvements	357,207	4,575,348	4,932,555
Transfers to ICOE/IVROP	207,023	-	207,023
Indirect Cost Recovery	(409,157)	355,543	(53,614)

Debt Service	29,146	-	29,146
Interfund Transfers - Out	1,560,000	178,978	1,738,978
TOTAL EXPENSES	**21,915,503**	**17,417,300**	**39,332,803**
2023-24 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**7,996**	**(1,941,777)**	**(1,933,781)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,666,404**	**4,350,241**	**12,016,644**
JUNE 30 ENDING BALANCE	**7,674,400**	**2,408,463**	**10,082,863**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.06%)
- $288,562 is assigned to prepaid curriculum (approximately 0.73%)
- $1,179,984 is assigned to the minimum 3% reserve level
- $6,180,854 is additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 15.71%)

The above shows that this report projects a slight gain to the bottom line in 2023-24 on the Unrestricted side of the GF of approximately $8,000 and a large loss to the Restricted side of the budget in the amount of -$1.94 million. The following are explanations of those amounts:

- With regard to the Unrestricted side of the GF, the increase is expected due to sound budgeting practices by the District, accompanied by the use of several one-time dollars on the Restricted side of the budget. HUSD has the goal of aligning revenues and expenditures to spend funds as efficiently as possible, while meeting educational goals and priorities.

- On the Restricted side of the budget, the large deficit represents the District's efforts to spend down large COVID balances that are set to expire September 30, 2024. Those funds were committed to construction projects that were pre-approved through the Capital Expenditure Approval process by CDE, however, they have seen significant delays. The District has chosen to spend the funds down through qualifying expenses as per the rules and regulations of the funding.

2024-25 Variances over Prior Year

In addition to the above variances from the 2nd Interim Report to the current Estimated Actuals Report, it is also helpful to examine any variation between the 2024-25 July 1 Budget figures and the 2023-24 Estimated Actuals numbers. The section that follows will attempt to provide brief explanations as to how the figures differ from one year to the next.

2024-25 GF Unrestricted Variances

The table below summarizes the projected differences in GF UR revenues between 2023-24 and 2024-25.

GF Unrestricted Revenues	2023-24 Estimated Actuals	2024-25 July 1 Budget	Variance	Explanation
LCFF State Aid	14,578,571	14,920,973	342,402	The overall increase to LCFF sources is due to the small COLA increase provided for in the 2024-25 Governor's May Revision budget and represents the District's best estimates given current assumptions of COLA, enrollment, ADA projections, and unduplicated pupil percentages. State Aid also increased due to a projected decrease in property tax collections discussed below.
Education Protection Account	5,247,477	5,290,692	43,215	The change in EPA funds represents the State's current estimates of EPA funds collected in 2024-25.
LCFF State Aid - PY	-	-	-	No change over prior budget.
LCFF - Local Prop Taxes	3,514,765	3,373,092	(141,673)	Local property taxes each year begin without the inclusion of RDA trust funds, but instead are recognized as they are received.
Federal Revenue	-	-	-	No change over prior budget.
Other State Revenue (Non-LCFF)	356,240	350,652	(5,588)	Variance is due to removal of prior year Lotto receipts that were included in 2023-24 estimates (-$7,800), offset by a small increase in the Mandated Cost Revenue projection to account for increased rates/pupil estimated by SSC (+$2,200).
Local Revenue	372,713	340,000	(32,713)	This decrease is due to the removal of one-time MAA receipts in 2023-24 (-$27,700) and updated projections on Transportation billing (-$5,000).
Interfund Transfers In	-	-	-	No change over prior budget.
UR Contributions to Restricted	(2,146,267)	(2,199,473)	(53,206)	Budgeted UR Contributions to Restricted programs are projected to decrease GF UR revenues from the prior budget submission due to increased contributions in Maintenance (-$92,100), offset partially by decreases in needed

				transfers to Sp Ed (+$18,300) and CTEIG (+$20,600).
Total GF UR Revenues	**21,923,499**	**22,075,936**	**152,437**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2023-24 Estimated Actuals	2024-25 July 1 Budget	Variance	Explanation
Certificated Salary Expense	9,921,874	9,827,726	(94,147)	Certificated Bargaining Unit Salaries (Objects 1100/1200) are projected to decrease (-$76,400) due to attrition of 1 teaching position at the elementary level, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets are projected to decrease (-$35,700) to align with updated projections. Admin salaries are projected to increase (+$18,000) due to step and column increases.
Classified Salary Expense	2,635,643	2,936,449	300,806	Instructional aide salary expense is projected to increase (+$77,300) due to the movement of several staff back to the GF UR side of the budget. Similarly Support staff budgets also are projected to increase (+$269,000) as staff paid in the prior year out of one-time Restricted funds are moved back to GF UR. Admin salary is expected to increase (+$9,600) due to step/column, clerical staff is expected to decrease (-$37,900) due to movement of nursing clerks to qualifying Restricted sources and all other classif salaries are projected to decrease (-$17,100) due to cuts in yard aide hours.
Employee Benefits	4,570,255	4,734,491	164,236	Payroll benefits, taxes, and health/welfare budgets are projected to increase from the prior budget to account for adjustments to in salaries above as well as new payroll and health/welfare rates

Materials/Supplies	818,101	721,055	(97,046)	Materials/Supplies expense are estimated to decrease due to the removal of large one-time expenditures made in 2023-24, such as the purchase of District-wide radios (-$101,700). This decrease was offset slightly by numerous other small adjustments and augmentations to site and department budgets.
Travel/Professional Services	2,225,411	2,180,702	(44,709)	Travel/Conf/Prof Serv expense are estimated to decrease similarly due to the exclusion of the one-time expenditures caused by the District-wide radio and associated one-time professional service fees (-$36,500). Numerous other small augmentations/adjustments were made to site and department budgets to align with budget priorities and projections.
Depreciable Assets/Improvements	357,207	200,000	(157,207)	Capital Outlay budgets decreased to align with budget priorities and projections.
Transfers to ICOE (County Sp Ed)	207,023	224,438	17,415	Estimates were obtained from the LCFF calculator and are based off of current assumptions that show an increase in projected transfers. This figure, however, is set to change with the restructuring of Special Ed funds as the SELPA moves forward with plans to send students currently receiving County-led services back to individual districts.
Indirect Cost Recovery	(409,157)	(243,417)	165,740	Indirect cost projections decreased in 24-25 dramatically (a draw from the GF UR bottom line) due to projected loss of funding included in 23-24 that was either one-time or carryover.
Debt Service	29,146	29,144	(2)	The nominal change is due to rounding differences.
Interfund Transfers - Out	1,560,000	1,760,000	200,000	The District projects a larger transfer in 2024-25 to account for the needs in Project funding in Fund 40, aligning to district projections and priorities.
Total GF UR Expenditures	**21,915,503**	**22,370,589**	**455,086**	

2024-25 GF Restricted Variances

The following variances on the Restricted side of the budget are even more pronounced, as the elimination of carryover and one-time funds contained within the 2023-24 Estimated Actuals yield large reductions in 2024-25 budgeted revenues and expenditures. In addition, this Budget attempts to project some carryover through deferring revenues from 2023-24 to 2024-25, in order to create ease of transition into 2024-25 with regard to staffing and capital outlay projects already in progress.

GF Restricted Revenues	2023-24 Estimated Actuals	2024-25 July 1 Budget	Variance	Explanation
Federal Revenue	6,877,690	1,598,953	(5,278,737)	Federal Revenues overall are projected to decrease dramatically due to cuts in several programs and the loss of one-time and carryover dollars. These anticipated changes from year to year are as follows: Migrant program cut (-$46,000), carryover or one-time losses in Title I (-$70,200), CSI (-$178,400), COVID funds (-$4,910,300), TIIA (-$21,300), TIV (-$2,500), TIII (-$52,300). These were offset to a very small extent by an increase in anticipated Perkins funds (+$2,200).
Other State Revenue	5,153,414	4,431,910	(721,504)	State Revenues similarly are projected to decrease overall due to the loss of one-time and carryover dollars. These anticipated changes from year to year are as follows: ASES (-$62,800), UPK (-$196,000), CTEIG (-$18,600), Arts/Music (-$272,200), Ag Incentive (-$11,400) and State bus grants (-$249,100). These were offset partially by new CCSPP funds (+$50,000) and Preschool Intervention (+$38,700).
Local Revenue	1,298,151	1,357,694	59,543	Local Rev projected to increase due to the following changes: removal of ASES carryover (-$46,400), removal of Strong WF carryover (-$59,900), removal of other local grant carryover (-$37,400), removal of one-time Medi-Cal (-$136,900). These decreases offset by the increase in AB602 funds due to shift from the SELPA (+$340,100).

UR Contributions to Restricted	2,146,267	2,199,473	53,206	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
Total GF Restricted Revenues	**15,475,522**	**9,588,030**	**(5,887,492)**	

Similarly, on the expenditure side of the budget, carryover funds yielded large variations.

GF Restricted Expenditures	2023-24 Estimated Actuals	2024-25 July 1 Budget	Variance	Explanation
Certificated Salary Expense	4,107,874	3,806,539	(301,335)	Certificated Bargaining Unit Salaries (Objects 1100/1200) are expected to decrease (-$123,100) due to the cutting of temporary positions. (Objects 1130/1230/1170/1270) are projected to decrease (-$181,700) due to program cuts in hours, subs, and stipends in programs such as Migrant, ASES, and other programs that had one-time or carryover funds to spend in 2023-24.
Classified Salary Expense	2,276,176	1,979,871	(296,305)	Budgeted Classified salaries projections have decreased overall through the following shifts/changes: Instructional Aides partially moved back to GF UR and partially eliminated hours (-$243,900), Support staff moving back to GF UR and partially eliminated (-$155,700), Admin staff full-time work year for CCSPP and ELOP coordinator (+$49,700), Office Staff (+$64,300) to reflect shifted health clerk positions, while Other classif salaries decrease (-$10,800) due to loss of Migrant funding and work study positions.
Employee Benefits	3,520,648	3,189,706	(330,942)	Payroll benefits, taxes, and health/welfare budgets decreased year over year to account for the above changes in salaries.
Materials/Supplies	1,174,644	694,861	(479,782)	Materials/Supplies budgets are set to decrease drastically to align with the loss of carryover and one-time funds.

Travel/Professional Services	1,228,088	801,483	(426,605)	Travel/Reimbursements/Prof Services budgets are set to decrease drastically to align with the loss of carryover and one-time funds.
Depreciable Assets/Improvements	4,575,348	609,373	(3,965,976)	Depreciable Assets budgets are set to decrease drastically as carryover and one-time dollars from COVID funds is removed from 2024-25 budgets. In addition, funds originally purposed for capital outlay projects have been redirected to staff expenses to align with expenditure deadlines.
Transfers to County	-	39,943	39,943	This expenditure is a new anticipated transfer directly from the AB602 funds to the County for those students that will remain in County services.
Indirect Cost Recovery	355,543	189,582	(165,961)	Indirect cost projections are set to decrease due to the reasons discussed in the corresponding Unrestricted indirect section above.
Interfund Transfers Out	178,978	178,978	(0)	No change over prior budget.
Total GF Restricted Expenditures	**17,417,300**	**11,490,337**	**(5,926,963)**	

The 2024-25 Bottom Line

2024-25 GF Revenue Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	14,920,973	-	14,920,973
Education Protection Account	5,290,692	-	5,290,692
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,373,092	-	3,373,092
Federal Revenue	-	1,598,953	1,598,953
Other State Revenue (Non-RL)	350,652	4,431,910	4,782,562
Local Revenue	340,000	1,357,694	1,697,694
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(2,199,473)	2,199,473	-
TOTAL REVENUES	**22,075,936**	**9,588,030**	**31,663,966**
2024-25 GF Expenditure Description	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	9,827,726	3,806,539	13,634,266
Classified Salary Expense	2,936,449	1,979,871	4,916,320
Employee Benefits	4,734,491	3,189,706	7,924,197
Materials/Supplies	721,055	694,861	1,415,916
Professional Services	2,180,702	801,483	2,982,185

Depreciable Assets/Improvements	200,000	609,373	809,373
Transfers to ICOE/IVROP	224,438	39,943	264,381
Indirect Cost Recovery	(243,417)	189,582	(53,835)
Debt Service	29,144	-	29,144
Interfund Transfers - Out	1,760,000	178,978	1,938,978
TOTAL EXPENSES	**22,370,589**	**11,490,337**	**33,860,926**
2024-25 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**(294,653)**	**(1,902,307)**	**(2,196,960)**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,674,400**	**2,408,463**	**10,082,863**
JUNE 30 ENDING BALANCE	**7,379,747**	**506,157**	**7,885,903**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.07%)
- $189,753 is assigned to prepaid curriculum (approximately 0.56%)
- $1,014,629 is assigned to the minimum 3% reserve level
- $6,150,364 is additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 18.19%)

The above shows that there is a projected deficit 2024-25 on the Unrestricted side of the GF of approximately (-$295,000) and a deficit of approximately (-$1,862,000) on the Restricted side of the budget. The following are explanations of these amounts:

- With regard to the Unrestricted side of the GF, the deficit is caused in this fiscal year by the large interfund transfers being made in anticipation of construction expenditures that the Board would like to fund partially through District fund reserves in order to take out as minimal of a COP amount as possible. Moving forward, the District anticipates mitigating this deficit in the future.

- On the Restricted side of the budget, the deficit is to expend the large amount of carryover of one-time funding that was included in this budget. In future years, the District fully anticipates aligning year over year revenues and expenditures on the Restricted side so as not to encroach on the GF Unrestricted fund anymore than what is currently needed (i.e. Maintenance and Special Ed).

In Closing

As we continue to navigate an uncertain world, it is imperative that District staff, the Board, and community work together to ensure that we continue to provide a quality education to Holtville students while maintaining fiscal prudence. This budget document is an initial attempt to provide a glimpse of what the coming year will look like financially, and how we will have to work to most efficiently use the resources given us to operate in the current climate and prepare for the possibility of sustained economic downturn.

The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate sound financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2023-24 Estimated Actuals/ 2024-25 July 1 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net. In addition, past and present financial reports can be found on the HUSD website at https://www.husd.net/en/departments/business/financial-reports/.

June 2024

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: Holtville Unified School District Office
Date: 6/11/2024

Public Hearing:

Place: HUSD Board Room
Date: 6/17/2024
Time: 6:00 pm

Adoption Date: 6/20/2024
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Title: Assistant Superintendent

Telephone: 760-356-2974
E-mail: jpwells@husd.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:	**06/20/2024**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$	
Less: Amount of total liabilities reserved in budget:	$	
Estimated accrued but unfunded liabilities:	$	0.00

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

The JPA balance includes sufficient reserves to enable our district to be in full compliance with the workers' compensation portion of Education Code 42141 without making excessive contributions.

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

Signed _____ Date of Meeting: 6/20/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Assistant Superintendent

Telephone: 760-356-2974

E-mail: jpwells@husd.net

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
A. REVENUES									
1) LCFF Sources		8010-8099	23,340,813.00	0.00	23,340,813.00	23,584,757.00	0.00	23,584,757.00	1.0%
2) Federal Revenue		8100-8299	0.00	6,877,690.08	6,877,690.08	0.00	1,598,952.73	1,598,952.73	-76.8%
3) Other State Revenue		8300-8599	356,240.00	5,153,414.43	5,509,654.43	350,652.00	4,431,910.00	4,782,562.00	-13.2%
4) Other Local Revenue		8600-8799	372,713.00	1,298,150.84	1,670,863.84	340,000.00	1,357,694.20	1,697,694.20	1.6%
5) TOTAL, REVENUES			24,069,766.00	13,329,255.35	37,399,021.35	24,275,409.00	7,388,556.93	31,663,965.93	-15.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,921,873.57	4,107,874.41	14,029,747.98	9,827,726.34	3,806,539.40	13,634,265.74	-2.8%
2) Classified Salaries		2000-2999	2,635,643.27	2,276,176.13	4,911,819.40	2,936,449.14	1,979,871.14	4,916,320.28	0.1%
3) Employee Benefits		3000-3999	4,570,254.99	3,520,647.75	8,090,902.74	4,734,490.91	3,189,706.13	7,924,197.04	-2.1%
4) Books and Supplies		4000-4999	818,101.34	1,174,643.79	1,992,745.13	721,055.00	694,861.47	1,415,916.47	-28.9%
5) Services and Other Operating Expenditures		5000-5999	2,225,411.01	1,228,087.93	3,453,498.94	2,180,702.00	801,483.15	2,982,185.15	-13.6%
6) Capital Outlay		6000-6999	357,206.66	4,575,348.39	4,932,555.05	200,000.00	609,372.66	809,372.66	-83.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	236,169.00	0.00	236,169.00	253,582.34	39,943.00	293,525.34	24.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(409,157.16)	355,543.27	(53,613.89)	(243,417.17)	189,582.17	(53,835.00)	0.4%
9) TOTAL, EXPENDITURES			20,355,502.68	17,238,321.67	37,593,824.35	20,610,588.56	11,311,359.12	31,921,947.68	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,714,263.32	(3,909,066.32)	(194,803.00)	3,664,820.44	(3,922,802.19)	(257,981.75)	32.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,560,000.00	178,978.24	1,738,978.24	1,760,000.00	178,978.00	1,938,978.00	11.5%
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	(2,146,267.11)	2,146,267.11	0.00	(2,199,473.35)	2,199,473.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,706,267.11)	1,967,288.87	(1,738,978.24)	(3,959,473.35)	2,020,495.35	(1,938,978.00)	11.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,996.21	(1,941,777.45)	(1,933,781.24)	(294,652.91)	(1,902,306.84)	(2,196,959.75)	13.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,666,403.53	4,350,240.84	12,016,644.37	7,674,399.74	2,408,463.39	10,082,863.13	-16.1%
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)			7,666,403.53	4,350,240.84	12,016,644.37	7,674,399.74	2,408,463.39	10,082,863.13	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,666,403.53	4,350,240.84	12,016,644.37	7,674,399.74	2,408,463.39	10,082,863.13	-16.1%
2) Ending Balance, June 30 (E + F1e)			7,674,399.74	2,408,463.39	10,082,863.13	7,379,746.83	506,156.55	7,885,903.38	-21.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	288,562.05	0.00	288,562.05	189,753.01	0.00	189,753.01	-34.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,408,463.39	2,408,463.39	0.00	506,156.55	506,156.55	-79.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,360,837.69	0.00	7,360,837.69	7,164,993.82	0.00	7,164,993.82	-2.7%
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	9,548,464.41	1,015,946.76	10,564,411.17				
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	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,424.88	0.00	5,424.88				
4) Due from Grantor Government		9290	36,013.04	(1,479,613.46)	(1,443,600.42)				
5) Due from Other Funds		9310	35,720.62	0.00	35,720.62				
6) Stores		9320	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
7) Prepaid Expenditures		9330	387,371.07	0.00	387,371.07				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,037,994.02	(463,666.70)	9,574,327.32				
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	411,686.82	2,450.00	414,136.82				
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	49,868.00	49,868.00				
6) TOTAL, LIABILITIES			411,686.82	52,318.00	464,004.82				
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)			9,626,307.20	(515,984.70)	9,110,322.50				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	14,578,571.00	0.00	14,578,571.00	14,920,973.00	0.00	14,920,973.00	2.3%
Education Protection Account State Aid - Current Year		8012	5,247,477.00	0.00	5,247,477.00	5,290,692.00	0.00	5,290,692.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	27,383.00	0.00	27,383.00	27,383.00	0.00	27,383.00	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	3,998,322.00	0.00	3,998,322.00	3,998,322.00	0.00	3,998,322.00	0.0%
Unsecured Roll Taxes		8042	421,293.00	0.00	421,293.00	421,293.00	0.00	421,293.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	37,251.00	0.00	37,251.00	37,251.00	0.00	37,251.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,107,433.00)	0.00	(1,107,433.00)	(1,107,433.00)	0.00	(1,107,433.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	141,673.00	0.00	141,673.00	0.00	0.00	0.00	-100.0%
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			23,344,537.00	0.00	23,344,537.00	23,588,481.00	0.00	23,588,481.00	1.0%
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	(3,724.00)	0.00	(3,724.00)	(3,724.00)	0.00	(3,724.00)	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			23,340,813.00	0.00	23,340,813.00	23,584,757.00	0.00	23,584,757.00	1.0%
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	244,774.06	244,774.06	0.00	244,774.00	244,774.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	288,996.74	288,996.74	0.00	242,956.00	242,956.00	-15.9%
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		674,102.11	674,102.11		603,884.00	603,884.00	-10.4%
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		80,886.15	80,886.15		59,601.00	59,601.00	-26.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals 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
Title III, English Learner Program	4203	8290		141,100.75	141,100.75		88,800.00	88,800.00	-37.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		233,505.18	233,505.18		52,662.00	52,662.00	-77.4%
Career and Technical Education	3500-3599	8290		22,736.00	22,736.00		24,969.00	24,969.00	9.8%
All Other Federal Revenue	All Other	8290	0.00	5,191,589.09	5,191,589.09	0.00	281,306.73	281,306.73	-94.6%
TOTAL, FEDERAL REVENUE			0.00	6,877,690.08	6,877,690.08	0.00	1,598,952.73	1,598,952.73	-76.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	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	73,963.00	0.00	73,963.00	76,125.00	0.00	76,125.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	282,277.00	111,672.00	393,949.00	274,527.00	111,672.00	386,199.00	-2.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		273,440.56	273,440.56		210,629.00	210,629.00	-23.0%
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		143,635.06	143,635.06		125,000.00	125,000.00	-13.0%
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	4,624,666.81	4,624,666.81	0.00	3,984,609.00	3,984,609.00	-13.8%
TOTAL, OTHER STATE REVENUE			356,240.00	5,153,414.43	5,509,654.43	350,652.00	4,431,910.00	4,782,562.00	-13.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
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	178,978.24	178,978.24	0.00	178,978.00	178,978.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
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	363,838.45	363,838.45	0.00	257,585.20	257,585.20	-29.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals 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
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	72,713.00	174,320.54	247,033.54	40,000.00	0.00	40,000.00	-83.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		581,013.61	581,013.61		921,131.00	921,131.00	58.5%
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			372,713.00	1,298,150.84	1,670,863.84	340,000.00	1,357,694.20	1,697,694.20	1.6%
TOTAL, REVENUES			24,069,766.00	13,329,255.35	37,399,021.35	24,275,409.00	7,388,556.93	31,663,965.93	-15.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,655,413.40	2,142,890.36	10,798,303.76	8,538,001.45	1,994,823.31	10,532,824.76	-2.5%
Certificated Pupil Support Salaries		1200	58,309.16	1,723,911.24	1,782,220.40	63,612.55	1,567,158.01	1,630,770.56	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,011,909.01	241,072.81	1,252,981.82	1,029,870.34	244,558.08	1,274,428.42	1.7%
Other Certificated Salaries		1900	196,242.00	0.00	196,242.00	196,242.00	0.00	196,242.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,921,873.57	4,107,874.41	14,029,747.98	9,827,726.34	3,806,539.40	13,634,265.74	-2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	233,289.73	1,310,010.19	1,543,299.92	310,612.81	1,066,132.78	1,376,745.59	-10.8%
Classified Support Salaries		2200	1,157,926.07	550,667.68	1,708,593.75	1,426,880.19	394,952.15	1,821,832.34	6.6%
Classified Supervisors' and Administrators' Salaries		2300	261,088.07	262,830.46	523,918.53	270,647.16	312,566.28	583,213.44	11.3%
Clerical, Technical and Office Salaries		2400	711,688.82	84,107.36	795,796.18	673,762.68	148,444.93	822,207.61	3.3%
Other Classified Salaries		2900	271,650.58	68,560.44	340,211.02	254,546.30	57,775.00	312,321.30	-8.2%
TOTAL, CLASSIFIED SALARIES			2,635,643.27	2,276,176.13	4,911,819.40	2,936,449.14	1,979,871.14	4,916,320.28	0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,811,486.41	1,747,544.74	3,559,031.15	1,802,670.29	1,722,844.55	3,525,514.84	-0.9%
PERS		3201-3202	716,294.59	767,079.28	1,483,373.87	819,331.60	631,771.61	1,451,103.21	-2.2%
OASDI/Medicare/Alternative		3301-3302	356,114.31	271,602.36	627,716.67	376,000.99	229,296.72	605,297.71	-3.6%
Health and Welfare Benefits		3401-3402	1,422,614.96	599,526.01	2,022,140.97	1,539,691.11	517,109.22	2,056,800.33	1.7%
Unemployment Insurance		3501-3502	6,062.79	3,304.11	9,366.90	6,151.58	2,803.59	8,955.17	-4.4%
Workers' Compensation		3601-3602	155,524.79	79,163.52	234,688.31	140,367.69	63,180.06	203,547.75	-13.3%
OPEB, Allocated		3701-3702	102,157.14	52,427.73	154,584.87	50,277.65	22,700.38	72,978.03	-52.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,570,254.99	3,520,647.75	8,090,902.74	4,734,490.91	3,189,706.13	7,924,197.04	-2.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	91,646.83	274,232.68	365,879.51	85,000.00	96,672.00	181,672.00	-50.3%
Materials and Supplies		4300	552,606.12	706,162.83	1,258,768.95	613,655.00	571,296.01	1,184,951.01	-5.9%
Noncapitalized Equipment		4400	173,848.39	194,248.28	368,096.67	22,400.00	26,893.46	49,293.46	-86.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			818,101.34	1,174,643.79	1,992,745.13	721,055.00	694,861.47	1,415,916.47	-28.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	73,603.71	421,309.92	494,913.63	80,340.00	133,265.51	213,605.51	-56.8%
Dues and Memberships		5300	22,105.60	150.00	22,255.60	24,300.00	0.00	24,300.00	9.2%
Insurance		5400 - 5450	275,300.00	0.00	275,300.00	350,000.00	0.00	350,000.00	27.1%
Operations and Housekeeping Services		5500	711,000.00	12,030.00	723,030.00	715,000.00	0.00	715,000.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,570.25	129,440.00	267,010.25	84,050.00	125,000.00	209,050.00	-21.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	946,509.15	665,158.01	1,611,667.16	866,512.00	543,217.64	1,409,729.64	-12.5%
Communications		5900	59,322.30	0.00	59,322.30	60,500.00	0.00	60,500.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,225,411.01	1,228,087.93	3,453,498.94	2,180,702.00	801,483.15	2,982,185.15	-13.6%

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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,950.00	6,100.00	15,050.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	220,112.00	4,169,339.49	4,389,451.49	200,000.00	589,372.66	789,372.66	-82.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	128,144.66	399,908.90	528,053.56	0.00	20,000.00	20,000.00	-96.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			357,206.66	4,575,348.39	4,932,555.05	200,000.00	609,372.66	809,372.66	-83.6%
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	207,023.00	0.00	207,023.00	224,438.34	0.00	224,438.34	8.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	39,943.00	39,943.00	New
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	7,418.00	0.00	7,418.00	6,327.00	0.00	6,327.00	-14.7%
Other Debt Service - Principal		7439	21,728.00	0.00	21,728.00	22,817.00	0.00	22,817.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			236,169.00	0.00	236,169.00	253,582.34	39,943.00	293,525.34	24.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(355,543.27)	355,543.27	0.00	(189,582.17)	189,582.17	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(53,613.89)	0.00	(53,613.89)	(53,835.00)	0.00	(53,835.00)	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(409,157.16)	355,543.27	(53,613.89)	(243,417.17)	189,582.17	(53,835.00)	0.4%
TOTAL, EXPENDITURES			20,355,502.68	17,238,321.67	37,593,824.35	20,610,588.56	11,311,359.12	31,921,947.68	-15.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,560,000.00	178,978.24	1,738,978.24	1,760,000.00	178,978.00	1,938,978.00	11.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,560,000.00	178,978.24	1,738,978.24	1,760,000.00	178,978.00	1,938,978.00	11.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,146,267.11)	2,146,267.11	0.00	(2,199,473.35)	2,199,473.35	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			(2,146,267.11)	2,146,267.11	0.00	(2,199,473.35)	2,199,473.35	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,706,267.11)	1,967,288.87	(1,738,978.24)	(3,959,473.35)	2,020,495.35	(1,938,978.00)	11.5%

Description	Function 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
A. REVENUES									
1) LCFF Sources		8010-8099	23,340,813.00	0.00	23,340,813.00	23,584,757.00	0.00	23,584,757.00	1.0%
2) Federal Revenue		8100-8299	0.00	6,877,690.08	6,877,690.08	0.00	1,598,952.73	1,598,952.73	-76.8%
3) Other State Revenue		8300-8599	356,240.00	5,153,414.43	5,509,654.43	350,652.00	4,431,910.00	4,782,562.00	-13.2%
4) Other Local Revenue		8600-8799	372,713.00	1,298,150.84	1,670,863.84	340,000.00	1,357,694.20	1,697,694.20	1.6%
5) TOTAL, REVENUES			24,069,766.00	13,329,255.35	37,399,021.35	24,275,409.00	7,388,556.93	31,663,965.93	-15.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,203,819.65	7,152,965.15	19,356,784.80	12,187,440.39	5,880,291.89	18,067,732.28	-6.7%
2) Instruction - Related Services	2000-2999		2,560,814.47	809,449.91	3,370,264.38	2,479,869.61	719,666.79	3,199,536.40	-5.1%
3) Pupil Services	3000-3999		1,168,446.18	2,922,790.89	4,091,237.07	1,061,299.80	2,466,848.22	3,528,148.02	-13.8%
4) Ancillary Services	4000-4999		456,114.49	307,036.43	763,150.92	467,607.65	352,886.30	820,493.95	7.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,941,770.31	389,307.31	2,331,077.62	2,194,298.12	209,735.17	2,404,033.29	3.1%
8) Plant Services	8000-8999		1,788,368.58	5,656,771.98	7,445,140.56	1,966,490.65	1,641,987.75	3,608,478.40	-51.5%
9) Other Outgo	9000-9999	Except 7600-7699	236,169.00	0.00	236,169.00	253,582.34	39,943.00	293,525.34	24.3%
10) TOTAL, EXPENDITURES			20,355,502.68	17,238,321.67	37,593,824.35	20,610,588.56	11,311,359.12	31,921,947.68	-15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,714,263.32	(3,909,066.32)	(194,803.00)	3,664,820.44	(3,922,802.19)	(257,981.75)	32.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,560,000.00	178,978.24	1,738,978.24	1,760,000.00	178,978.00	1,938,978.00	11.5%
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	(2,146,267.11)	2,146,267.11	0.00	(2,199,473.35)	2,199,473.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,706,267.11)	1,967,288.87	(1,738,978.24)	(3,959,473.35)	2,020,495.35	(1,938,978.00)	11.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,996.21	(1,941,777.45)	(1,933,781.24)	(294,652.91)	(1,902,306.84)	(2,196,959.75)	13.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,666,403.53	4,350,240.84	12,016,644.37	7,674,399.74	2,408,463.39	10,082,863.13	-16.1%
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)			7,666,403.53	4,350,240.84	12,016,644.37	7,674,399.74	2,408,463.39	10,082,863.13	-16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,666,403.53	4,350,240.84	12,016,644.37	7,674,399.74	2,408,463.39	10,082,863.13	-16.1%
2) Ending Balance, June 30 (E + F1e)			7,674,399.74	2,408,463.39	10,082,863.13	7,379,746.83	506,156.55	7,885,903.38	-21.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	288,562.05	0.00	288,562.05	189,753.01	0.00	189,753.01	-34.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,408,463.39	2,408,463.39	0.00	506,156.55	506,156.55	-79.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,360,837.69	0.00	7,360,837.69	7,164,993.82	0.00	7,164,993.82	-2.7%
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
6546	Mental Health-Related Services	0.00	3,794.34
6547	Special Education Early Intervention Preschool Grant	66,957.88	38,238.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	272,158.00	272,158.00
7399	LCFF Equity Multiplier	50,000.00	26,181.17
7412	A-G Access/Success Grant	116,284.80	55,391.57
7435	Learning Recovery Emergency Block Grant	1,699,596.19	0.00
9010	Other Restricted Local	203,466.52	110,392.74
Total, Restricted Balance		2,408,463.39	506,156.55

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,507.96	1,507.96	1,515.16	1,507.96	1,507.96	1,511.43
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,507.96	1,507.96	1,515.16	1,507.96	1,507.96	1,511.43
5. District Funded County Program ADA						
a. County Community Schools	3.66	3.66	3.66	3.66	3.66	3.66
b. Special Education-Special Day Class	10.62	10.62	10.62	10.62	10.62	10.62
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.70	.70	.70	.70	.70	.70
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.98	14.98	14.98	14.98	14.98	14.98
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,522.94	1,522.94	1,530.14	1,522.94	1,522.94	1,526.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

1.17 LCFF Unduplicated Pupil Count

NOT CERTIFIED

Academic Year:	2023-2024	**LEA:**	Holtville Unified	**User ID:**	sjabalera@husd.net
View:	SNAPSHOT	**School Type:**	ALL	**Revision Date:**	11/19/2023 5:08:56 PM
Revision ID:	4878637	**School:**	ALL	**Print Date:**	11/20/2023 1:44:57 PM

Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:								
School Code	**School Name**	**Total Enrollment**	**Free & Reduced Meal Program: 181/182**	**Foster**	**Tribal Foster Youth: 193**	**Homeless (1)**	**Migrant Program: 135**	**Direct Certification**	**Unduplicated Eligible Free/Reduced Meal Counts**	**EL Funding Eligible (2)**	**Total Unduplicated FRPM/EL Eligible Count (3)**
6008510	Emmett S. Finley Elementary	550	437	2	0	53	69	302	464	308	485
0125922	Freedom Academy of Imperial Valley	30	13	0	0	2	1	13	19	4	19
1335306	Holtville High	532	393	0	0	10	69	256	412	190	424
6008528	Holtville Middle	246	204	1	0	20	34	135	220	137	225
6008536	Pine Elementary	210	122	3	1	16	12	82	135	50	136
1337138	Sam Webb Continuation	14	12	0	0	1	2	10	14	11	14
TOTAL - Selected Schools		1582	1181	6	1	102	187	798	1264	700	1303

Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:								
School Code	**School Name**	**Total Enrollment**	**Free & Reduced Meal Program: 181/182**	**Foster**	**Tribal Foster Youth: 193**	**Homeless (1)**	**Migrant Program: 135**	**Direct Certification**	**Unduplicated Eligible Free/Reduced Meal Counts**	**EL Funding Eligible (2)**	**Total Unduplicated FRPM/EL Eligible Count (3)**
TOTAL - Selected Schools											
TOTAL LEA		1582	1181	6	1	102	187	798	1264	700	1303

This report includes students with Primary and Short Term enrollment in grade levels TK-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or "ADEL" as of Fall 1 Census Day. For 2020-2021 only – status considered through December 31st.

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 LCFF Unduplicated Pupil Count

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary,TK-Transitional Kindergarten	**Ethnicity/Race:**	ALL	**Age Eligibility:**	N/A
		Gender:	ALL		

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

Holtville Unified (63149) - 23/24 EA & 24/25 J1 Budget Report	v.25.1					PY1	v.25.1	5/21/2024				CY
LOCAL CONTROL FUNDING FORMULA						**2023-24**						**2024-25**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	81.84%	81.84%			1.07%	0.00%	82.18%	82.18%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	444.60	$ 9,919	$ 1,032	$ 1,792	$ 1,911	$ 6,515,156	442.24	$ 10,025	$ 1,043	$ 1,819	$ 1,955	$ 6,563,956
Grades 4-6	315.90	10,069		1,648	1,757	4,256,352	320.74	10,177		1,673	1,798	4,377,351
Grades 7-8	233.31	10,367		1,697	1,809	3,236,593	227.21	10,478		1,722	1,851	3,192,598
Grades 9-12	536.33	12,015	312	2,018	2,151	8,846,898	536.22	12,144	316	2,048	2,201	8,959,825
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 16,453,514	$ 626,163	$ 2,795,602	$ 2,979,720	$ 22,854,999		$ 16,590,189	$ 630,701	$ 2,830,426	$ 3,042,414	$ 23,093,730
NSS Allowance		-				-		-				-
TOTAL BASE	1,530.14	$ 16,453,514	$ 626,163	$ 2,795,602	$ 2,979,720	$ 22,854,999	1,526.41	$ 16,590,189	$ 630,701	$ 2,830,426	$ 3,042,414	$ 23,093,730
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation (COLA added commencing 2023-24)						382,775						386,871
Small School District Bus Replacement Program (COLA added commencing 2023-2						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	33.85	TK Add-on rate	$ 3,044.00		103,039	TK ADA	33.85	TK Add-on rate	$ 3,077.00		104,156
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 23,340,813						$ 23,584,757
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 23,340,813**						**$ 23,584,757**
Local Revenue (including RDA)						(3,514,765)						(3,373,092)
Gross State Aid						**$ 19,826,048**						**$ 20,211,665**
Education Protection Account Entitlement						(5,247,477)						(5,290,692)
Net State Aid						**$ 14,578,571**						**$ 14,920,973**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2023-24 ADA		N/A			12-13 Rate	2024-25 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,530.14		$ 8,046,976			$ 5,258.98	1,526.41		$ 8,027,360
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,514,765)						(3,373,092)
Less Education Protection Account Entitlement						(5,247,477)						(5,290,692)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 2,545,979**						**$ 2,545,979**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 2,545,979**						**$ 2,545,979**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 14,578,571**						**$ 14,920,973**
ADDITIONAL STATE AID						$ -						$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 14,578,571**						**$ 14,920,973**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choi						**$ 23,340,813**						**$ 23,584,757**
Change Over Prior Year			7.20%	1,568,169					1.05%	243,944		
LCFF Entitlement Per ADA (excluding Categorical MSA)						15,254						15,451
Per-ADA Change Over Prior Year			8.89%	1,246					1.29%	197		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2023-24				Increase		2024-25
State Aid			-14.87%	(2,546,972)		$ 14,578,571			2.35%	342,402		$ 14,920,973
Education Protection Account						5,247,477						5,290,692
Property Taxes Net of In-Lieu Transfers			4.94%	165,480		3,514,765			-4.03%	(141,673)		3,373,092
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-10.94%	(2,381,492)		**$ 23,340,813**			0.86%	200,729		**$ 23,584,757**

Holtville Unified (63149) - 23/24 EA & 24/25 J1 Budget Report	v.25.1	CY1	v.25.1	CY2
LOCAL CONTROL FUNDING FORMULA		**2025-26**		**2026-27**
LCFF ENTITLEMENT CALCULATION				
	COLA & Augmentation	2.93%	COLA & Augmentation	3.08%
	Base Grant Proration	0.00%	Base Grant Proration	0.00%
	Unduplicated Pupil Percentage	82.55% 82.55%	Unduplicated Pupil Percentage	82.55% 82.55%
Calculation Factors	Current Yr ADA / Base / Grade Span / Supplemental / Concentration / Total		Current Yr ADA / Base / Grade Span / Supplemental / Concentration / Total	
Grades TK-3	433.34 / $ 10,319 / $ 1,073 / $ 1,881 / $ 2,040	$ 6,635,666	433.34 / $ 10,637 / $ 1,106 / $ 1,939 / $ 2,103	$ 6,840,119
Grades 4-6	333.60 / 10,475 / 1,729 / 1,876	4,697,165	333.60 / 10,798 / 1,783 / 1,934	4,842,004
Grades 7-8	220.63 / 10,785 / 1,781 / 1,931	3,198,458	220.63 / 11,117 / 1,835 / 1,991	3,296,917
Grades 9-12	535.37 / 12,500 / 325 / 2,117 / 2,297	9,229,266	535.37 / 12,885 / 335 / 2,183 / 2,367	9,513,521
Subtract Necessary Small School ADA and Funding	- / - / - / -	-	- / - / - / -	-
Total Base, Supplemental, and Concentration Grant	$ 17,037,715 / $ 638,969 / $ 2,918,420 / $ 3,165,451	$ 23,760,555	$ 17,562,637 / $ 658,623 / $ 3,008,329 / $ 3,262,972	$ 24,492,561
NSS Allowance	-	-	-	-
TOTAL BASE	1,522.94 / $ 17,037,715 / $ 638,969 / $ 2,918,420 / $ 3,165,451	$ 23,760,555	1,522.94 / $ 17,562,637 / $ 658,623 / $ 3,008,329 / $ 3,262,972	$ 24,492,561
ADD ONS:				
Targeted Instructional Improvement Block Grant		$ -		$ -
Home-to-School Transportation (COLA added commencing 2023-24)		398,206		410,471
Small School District Bus Replacement Program (COLA added commencing 2023-2		-		-
Transitional Kindergarten (Commencing 2022-23)	TK ADA 33.85 TK Add-on rate $ 3,167.00	107,203	TK ADA 33.85 TK Add-on rate $ 3,265.00	110,520
ECONOMIC RECOVERY TARGET PAYMENT		-		-
LCFF Entitlement Before Adjustments		$ 24,265,964		$ 25,013,552
Miscellaneous Adjustments		-		-
ADJUSTED LCFF ENTITLEMENT		**$ 24,265,964**		**$ 25,013,552**
Local Revenue (including RDA)		(3,373,092)		(3,373,092)
Gross State Aid		**$ 20,892,872**		**$ 21,640,460**
Education Protection Account Entitlement		(5,433,329)		(5,600,676)
Net State Aid		**$ 15,459,543**		**$ 16,039,784**
MINIMUM STATE AID CALCULATION				
	12-13 Rate / 2025-26 ADA	N/A	12-13 Rate / 2026-27 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,258.98 / 1,522.94	$ 8,009,111	$ 5,258.98 / 1,522.94	$ 8,009,111
2012-13 NSS Allowance (deficited)	$ -	-	$ -	-
Minimum State Aid Adjustments		-		-
Less Current Year Property Taxes/In-Lieu		(3,373,092)		(3,373,092)
Less Education Protection Account Entitlement		(5,433,329)		(5,600,676)
Subtotal State Aid for Historical RL/Charter General BG		**$ -**		**$ -**
Categorical Minimum State Aid		2,545,979		2,545,979
Charter School Categorical Block Grant adjusted for ADA	- -	-	- -	-
Minimum State Aid Guarantee Before Proration Factor		**$ 2,545,979**		**$ 2,545,979**
Proration Factor		0.00%		0.00%
Minimum State Aid Guarantee		**$ 2,545,979**		**$ 2,545,979**
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
LCFF Entitlement		-		-
Minimum State Aid plus Property Taxes including RDA		-		-
Offset		-		-
Minimum State Aid Prior to Offset		-		-
Total Minimum State Aid with Offset		-		-
State Aid Before Additional State Aid		**$ 15,459,543**		**$ 16,039,784**
ADDITIONAL STATE AID		**$ -**		**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee		**$ 15,459,543**		**$ 16,039,784**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choi		**$ 24,265,964**		**$ 25,013,552**
Change Over Prior Year	2.89% 681,207		3.08% 747,588	
LCFF Entitlement Per ADA (excluding Categorical MSA)		15,934		16,425
Per-ADA Change Over Prior Year	3.13% 483		3.08% 491	
Basic Aid Status (school districts only)		*Non-Basic Aid*		*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES				
	Increase	2025-26	Increase	2026-27
State Aid	3.61% 538,570	$ 15,459,543	3.75% 580,241	$ 16,039,784
Education Protection Account		5,433,329		5,600,676
Property Taxes Net of In-Lieu Transfers	0.00% -	3,373,092	0.00% -	3,373,092
Charter In-Lieu Taxes	0.00% -	-	0.00% -	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.28% 538,570	**$ 24,265,964**	2.39% 580,241	**$ 25,013,552**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Holtville Unified (63149) - 23/24 EA & 24/25 J1 Budget Report	5/21/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
General Assumptions				
COLA & Augmentation	*8.22%*	*1.07%*	*2.93%*	*3.08%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:				
Enrollment Count	*1,599*	*1,599*	*1,599*	*1,599*
Unduplicated Pupil Count (UPC)	*1,320*	*1,320*	*1,320*	*1,320*
Unduplicated Pupil Percentage (UPP)	*81.84%*	*82.18%*	*82.55%*	*82.55%*
Current Year LCFF Average Daily Attendance (ADA)	*1,522.94*	*1,522.94*	*1,522.94*	*1,522.94*
Funded LCFF ADA	*1,530.14*	*1,526.41*	*1,522.94*	*1,522.94*
LCFF ADA Funding Method	*3-PY Average*	*3-PY Average*	*Current Yr*	*Current Yr*
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
NSS ADA Funding Method(s)				
LCFF Entitlement Summary				
Base Grant	$16,453,514	$16,590,189	$17,037,715	$17,562,637
Grade Span Adjustment	626,163	630,701	638,969	658,623
Adjusted Base Grant	$17,079,677	$17,220,890	$17,676,684	$18,221,260
Supplemental Grant	2,795,602	2,830,426	2,918,420	3,008,329
Concentration Grant	2,979,720	3,042,414	3,165,451	3,262,972
Total Base, Supplemental and Concentration Grant	$22,854,999	$23,093,730	$23,760,555	$24,492,561
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	382,775	386,871	398,206	410,471
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	103,039	104,156	107,203	110,520
Total Allowance and Add-On Amounts	$485,814	$491,027	$505,409	$520,991
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$23,340,813**	**$23,584,757**	**$24,265,964**	**$25,013,552**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 23,340,813**	**$ 23,584,757**	**$ 24,265,964**	**$ 25,013,552**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,254	$ 15,451	$ 15,934	$ 16,425
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	23,340,813	23,584,757	24,265,964	25,013,552
LCFF Sources Summary				
Funding Source Summary				
Local Revenue *(net of In-Lieu of Property Taxes)*	*$ 3,514,765*	*$ 3,373,092*	*$ 3,373,092*	*$ 3,373,092*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 5,247,477	$ 5,290,692	$ 5,433,329	$ 5,600,676
Net State Aid *(excludes Additional State Aid)*	$ 14,578,571	$ 14,920,973	$ 15,459,543	$ 16,039,784
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 23,340,813**	**$ 23,584,757**	**$ 24,265,964**	**$ 25,013,552**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 14,578,571	$ 14,920,973	$ 15,459,543	$ 16,039,784
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 5,247,477	$ 5,290,692	$ 5,433,329	$ 5,600,676
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 10,135	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 3,518,489	$ 3,376,816	$ 3,376,816	$ 3,376,816
In-Lieu of Property Taxes (Object Code 8096)	(3,724)	(3,724)	(3,724)	(3,724)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 23,340,813	$ 23,584,757	$ 24,265,964	$ 25,013,552
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 23,340,813	$ 23,584,757	$ 24,265,964	$ 25,013,552
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 17,182,716	**$ 17,325,046**	$ 17,783,887	$ 18,331,780
Supplemental and Concentration Grant funding in the LCAP year	$ 5,775,322	**$ 5,872,840**	$ 6,083,871	$ 6,271,301
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 687,627	**$ 702,095**	$ 730,488	$ 752,994
Percentage to Increase or Improve Services	33.61%	**33.90%**	34.21%	34.21%

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	14,029,747.98	301	191,723.00	303	13,838,024.98	305	263,702.39		307	13,574,322.59	309
2000 - Classified Salaries	4,911,819.40	311	130,858.02	313	4,780,961.38	315	546,213.91		317	4,234,747.47	319
3000 - Employee Benefits	8,090,902.74	321	285,068.60	323	7,805,834.14	325	317,753.90		327	7,488,080.24	329
4000 - Books, Supplies Equip Replace. (6500)	1,992,745.13	331	139,271.87	333	1,853,473.26	335	332,592.99		337	1,520,880.27	339
5000 - Services. . . & 7300 - Indirect Costs	3,399,885.05	341	70,549.51	343	3,329,335.54	345	147,338.58		347	3,181,996.96	349
				TOTAL	31,607,629.30	365			TOTAL	30,000,027.53	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	10,496,854.50	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,414,603.80	380
3. STRS	3101 & 3102	2,730,320.57	382
4. PERS	3201 & 3202	568,339.37	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	308,384.47	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,064,863.09	385
7. Unemployment Insurance	3501 & 3502	5,956.88	390
8. Workers' Compensation Insurance	3601 & 3602	149,970.61	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)		16,739,293.29	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		259,821.18	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		197,641.11	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		16,281,831.00	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		54.27%	
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	54.27%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.73%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	30,000,027.53	
5. Deficiency Amount (Part III, Line 3 times Line 4)	219,000.20	

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

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	13,634,265.74	301	211,385.82	303	13,422,879.92	305	245,173.72		307	13,177,706.20	309
2000 - Classified Salaries	4,916,320.28	311	133,724.00	313	4,782,596.28	315	554,836.08		317	4,227,760.20	319
3000 - Employee Benefits	7,924,197.04	321	195,370.31	323	7,728,826.73	325	335,138.49		327	7,393,688.24	329
4000 - Books, Supplies Equip Replace. (6500)	1,415,916.47	331	67,886.46	333	1,348,030.01	335	209,389.88		337	1,138,640.13	339
5000 - Services. . . & 7300 - Indirect Costs	2,928,350.15	341	13,681.26	343	2,914,668.89	345	135,780.00		347	2,778,888.89	349
				TOTAL	30,197,001.83	365			TOTAL	28,716,683.66	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	10,229,587.81	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,238,278.47	380
3. STRS.	3101 & 3102	2,696,825.32	382
4. PERS.	3201 & 3202	503,613.54	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	284,070.51	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,037,785.49	385
7. Unemployment Insurance.	3501 & 3502	5,597.16	390
8. Workers' Compensation Insurance.	3601 & 3602	128,027.98	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)	16,123,786.28	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	215,298.57	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	195,047.71	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	15,713,440.00	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	54.72%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.72%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.28%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	28,716,683.66
5. Deficiency Amount (Part III, Line 3 times Line 4)	80,406.71

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

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	23,584,757.00	2.89%	24,265,964.00	3.08%	25,013,552.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	350,652.00	0.64%	352,882.00	0.68%	355,296.00
4. Other Local Revenues	8600-8799	340,000.00	0.00%	340,000.00	0.00%	340,000.00
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	(2,199,473.35)	3.00%	(2,265,458.00)	3.00%	(2,333,421.00)
6. Total (Sum lines A1 thru A5c)		22,075,935.65	2.80%	22,693,388.00	3.01%	23,375,427.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,827,726.34		11,080,618.34
b. Step & Column Adjustment				184,731.00		209,789.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,068,161.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,827,726.34	12.75%	11,080,618.34	1.89%	11,290,407.34
2. Classified Salaries						
a. Base Salaries				2,936,449.14		3,377,636.14
b. Step & Column Adjustment				29,364.00		33,777.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				411,823.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,936,449.14	15.02%	3,377,636.14	1.00%	3,411,413.14
3. Employee Benefits	3000-3999	4,734,490.91	13.57%	5,376,987.00	2.34%	5,502,556.00
4. Books and Supplies	4000-4999	721,055.00	2.86%	741,677.00	2.87%	762,963.00
5. Services and Other Operating Expenditures	5000-5999	2,180,702.00	2.86%	2,243,070.00	2.87%	2,307,446.00
6. Capital Outlay	6000-6999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	253,582.34	1.14%	256,484.00	2.81%	263,692.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(243,417.17)	0.00%	(243,417.00)	0.00%	(243,417.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,760,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,370,588.56	2.96%	23,033,055.48	2.01%	23,495,060.48

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(294,652.91)		(339,667.48)		(119,633.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,674,399.74		7,379,746.83		7,040,079.35
2. Ending Fund Balance (Sum lines C and D1)		7,379,746.83		7,040,079.35		6,920,445.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	214,753.01		176,802.41		138,851.80
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,164,993.82		6,863,276.94		6,781,594.07
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,379,746.83		7,040,079.35		6,920,445.87
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,164,993.82		6,863,276.94		6,781,594.07
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)		7,164,993.82		6,863,276.94		6,781,594.07

F. ASSUMPTIONS

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the FCMAT/ ICOE LCFF projection tool, using local assumptions. District used FCMAT-calculated Funded ADA amounts throughout the projection. These ADA amounts are based on the State's new ADA calculations that allow Districts to claim adjusted attendance figures. COLA amounts (provided within the LCFF calculator) = 1.07% in 2024-25, 2.93% in 2025-26, and 3.08% in 2026-27. Local property taxes are projected to remain constant in the projection. GF UR FEDERAL REVENUE is projected at $0 throughout the projection. GF UR OTHER STATE REVENUE increases in the outyears by projected increases to the Mandated Costs Block Grant (as per SSC dartboard), yet not to Lotto funds, which remain flat. GF UR OTHER LOCAL REVENUE is projected to remain flat throughout the projection. For UR GF OTHER FINANCING SOURCES, this category reflects contributions to Restricted programs that require UR contributions such as Special Education and Maintenance. Projections indicate additional funds in the outyears due to estimated expenditure increases in staffing costs (i.e., step/column, STRS/PERS rate increases) and inflationary increases to supplies and services. Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 2.0%, though stipends and extra duty hourly costs remained flat. In addition, positions were moved from ending Restricted sources to the UR side of the budget in year 2 of the projection, resulting in a large increase in salaries that carries into year 3. No cuts to these supplemental positions have been made in the MYP but may be necessary to mitigate deficits. GF UR CLASSIFIED EXPENSES were increased by the anticipated step/column movement in the outyears by 1.0%. As was the case with Certificated Salaries, an additional adjustment was made to move salaries from ending Restricted sources. Similarly, no cuts were made in the projection, but may be necessary to mitigate future deficits. GF UR EMPLOYEE BENEFITS reflect the changes in step/column, a 3.0% increase in H/W costs, anticipated STRS and PERS rates (according to ICOE guidance memo), as well as the changes to salaries discussed above. GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 2.86% in 2025-26 and 2.87% in 2026-27 (as per ICOE memo). CAPITAL OUTLAY is projected to remain flat in the projection, but may need to be cut to mitigate future deficits. OTHER OUTGO (County Sp Ed Transfer) increased to reflect the estimates listed in the LCFF Calculator. INDIRECT COST TRANSFER expenses are projected to remain flat in the projection. OTHER FINANCING/ OTHER OUTGO EXPENDITURES represent contributions to Funds 40 and 56. These are cut in years 2 and 3 from the projection as a means to mitigate the budget deficit. Both funds have adequate reserves to fund expenditures in the projection period.						

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	0.00%	0.00
2. Federal Revenues	8100-8299	1,598,952.73	-17.59%	1,317,646.00	0.00%	1,317,646.00
3. Other State Revenues	8300-8599	4,431,910.00	0.00%	4,431,910.00	0.00%	4,431,910.00
4. Other Local Revenues	8600-8799	1,357,694.20	-5.25%	1,286,454.00	0.00%	1,286,454.00
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	2,199,473.35	3.00%	2,265,458.00	3.00%	2,333,421.00
6. Total (Sum lines A1 thru A5c)		9,588,030.28	-2.99%	9,301,468.00	0.73%	9,369,431.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,806,539.40		2,805,831.40
b. Step & Column Adjustment				67,453.00		47,439.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,068,161.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,806,539.40	-26.29%	2,805,831.40	1.69%	2,853,270.40
2. Classified Salaries						
a. Base Salaries				1,979,871.14		1,587,847.14
b. Step & Column Adjustment				19,799.00		15,878.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(411,823.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,979,871.14	-19.80%	1,587,847.14	1.00%	1,603,725.14
3. Employee Benefits	3000-3999	3,189,706.13	-14.95%	2,712,990.00	1.36%	2,750,021.00
4. Books and Supplies	4000-4999	694,861.47	0.00%	694,861.00	0.00%	694,861.00
5. Services and Other Operating Expenditures	5000-5999	801,483.15	0.00%	801,483.00	0.00%	801,483.00
6. Capital Outlay	6000-6999	609,372.66	-14.67%	520,000.00	0.00%	520,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	39,943.00	3.00%	41,141.00	3.00%	42,376.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	189,582.17	-5.69%	178,802.00	0.00%	178,802.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	178,978.00	0.00%	178,978.00	0.00%	178,978.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,490,337.12	-17.13%	9,521,933.54	1.07%	9,623,516.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,902,306.84)		(220,465.54)		(254,085.54)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,408,463.39		506,156.55		285,691.01
2. Ending Fund Balance (Sum lines C and D1)		506,156.55		285,691.01		31,605.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	506,156.55		285,691.01		31,605.47
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)		506,156.55		285,691.01		31,605.47
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE decreases in Year 2 to account for removal of carryover funds from one-time ESSER funds budgeted in 2024-25. Revenues are then projected to remain flat in Year 3. GF RESTRICTED OTHER STATE REVENUE is projected to remain flat throughout the projection. OTHER LOCAL REVENUE remains flat throughout the projection. RESTRICTED GF OTHER FINANCING SOURCES, represent the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES include the anticipated step/column movement of 2.0% in the outyears, however decreases greatly in Year 2 of the projection to account for the loss of one-time funding and positions that will be moved to the Unrestricted budget. GF RESTRICTED CLASSIFIED EXPENSES similarly include an estimated 1.0% due to step/column movement in both outyears, but similar to certificated salaries above are also greatly offset in Year 2 to move positions to GF UR sources. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 3% increase in H/W costs, and anticipated STRS and PERS rates (according to ICOE guidance memo). These increases were offset by the removal of benefit costs associated with the positions referenced above that were moved to the GF UR budget. GF RESTRICTED SUPPLIES and PROFESSIONAL SERVICES expenses are projected to be flat for the entire projection. CAPITAL OUTLAY EXPENDITURES decreased in the MYP to mitigate budget deficits. GF RESTRICTED OTHER OUTGO (7300-7399) represents the bulk of indirect funds referenced in the UR section earlier, but were reduced by elimination of ESSER funds included in Year 1. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund. It is projected to remain flat throughout the projection.						

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	23,584,757.00	2.89%	24,265,964.00	3.08%	25,013,552.00
2. Federal Revenues	8100-8299	1,598,952.73	-17.59%	1,317,646.00	0.00%	1,317,646.00
3. Other State Revenues	8300-8599	4,782,562.00	0.05%	4,784,792.00	0.05%	4,787,206.00
4. Other Local Revenues	8600-8799	1,697,694.20	-4.20%	1,626,454.00	0.00%	1,626,454.00
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)		31,663,965.93	1.05%	31,994,856.00	2.34%	32,744,858.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,634,265.74		13,886,449.74
b. Step & Column Adjustment				252,184.00		257,228.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,634,265.74	1.85%	13,886,449.74	1.85%	14,143,677.74
2. Classified Salaries						
a. Base Salaries				4,916,320.28		4,965,483.28
b. Step & Column Adjustment				49,163.00		49,655.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,916,320.28	1.00%	4,965,483.28	1.00%	5,015,138.28
3. Employee Benefits	3000-3999	7,924,197.04	2.09%	8,089,977.00	2.01%	8,252,577.00
4. Books and Supplies	4000-4999	1,415,916.47	1.46%	1,436,538.00	1.48%	1,457,824.00
5. Services and Other Operating Expenditures	5000-5999	2,982,185.15	2.09%	3,044,553.00	2.11%	3,108,929.00
6. Capital Outlay	6000-6999	809,372.66	-11.04%	720,000.00	0.00%	720,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	293,525.34	1.40%	297,625.00	2.84%	306,068.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(53,835.00)	20.02%	(64,615.00)	0.00%	(64,615.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,938,978.00	-90.77%	178,978.00	0.00%	178,978.00
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)		33,860,925.68	-3.86%	32,554,989.02	1.73%	33,118,577.02
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,196,959.75)		(560,133.02)		(373,719.02)

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)		10,082,863.13		7,885,903.38		7,325,770.36
2. Ending Fund Balance (Sum lines C and D1)		7,885,903.38		7,325,770.36		6,952,051.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	214,753.01		176,802.41		138,851.80
b. Restricted	9740	506,156.55		285,691.01		31,605.47
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,164,993.82		6,863,276.94		6,781,594.07
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,885,903.38		7,325,770.36		6,952,051.34
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,164,993.82		6,863,276.94		6,781,594.07
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)		7,164,993.82		6,863,276.94		6,781,594.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.16%		21.08%		20.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

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		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,507.96		1,507.96		1,507.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,860,925.68		32,554,989.02		33,118,577.02
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)		33,860,925.68		32,554,989.02		33,118,577.02
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,015,827.77		976,649.67		993,557.31
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,015,827.77		976,649.67		993,557.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Holtville Unified School District
Cashflow Statement
2023-24

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**13,431,300.43**	**13,013,893.84**	**10,715,386.06**	**11,101,687.64**	**9,911,306.30**	**9,298,587.85**	**12,302,579.33**	**11,692,256.11**	**11,219,123.32**	**12,013,436.15**	**13,362,167.20**	**12,294,463.93**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	19,826,048.00	764,582.00	764,582.00	2,594,017.00	1,376,248.00	1,376,248.00	2,594,017.00	1,376,248.00	1,244,438.00	2,752,543.00	1,244,438.00	1,244,438.00	2,494,249.00	19,826,048.00	-
Property Taxes	8020-8079	3,518,489.00	-	-	-	-	413,947.79	1,727,202.66	33,216.06	-	5,099.45	1,156,000.45	58,270.22	124,752.37	3,518,489.00	-
Miscellaneous Funds	8080-8099	(3,724.00)	-	(482.00)	(767.06)	(642.00)	(642.00)	(642.00)	(642.00)	23.00	40.00	214.33	(90.00)	(94.27)	(3,724.00)	-
Federal Revenues	8100-8299	6,877,690.08	-	-	-	-	-	896,819.67	281,790.00	115,236.18	-	434,807.00	9,189.39	2,500,000.00	4,237,842.24	2,639,847.84
Other State Revenues	8300-8599	5,509,654.43	89,504.00	89,504.00	157,278.00	161,109.00	235,072.00	1,439,859.24	161,109.00	230,706.00	230,706.00	386,111.45	254,892.97	1,000,000.00	4,435,851.66	1,073,802.77
Other Local Revenues	8600-8799	1,670,863.84	33,358.42	28,417.00	62,857.46	176,806.73	451,414.64	298,185.01	192,110.68	182,159.04	101,199.57	187,821.96	130,650.66	(43,466.67)	1,801,514.50	(130,650.66)
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		37,399,021.35	887,444.42	882,021.00	2,813,385.40	**1,713,521.73**	**2,476,040.43**	**6,955,441.58**	**2,043,831.74**	**1,772,562.22**	**3,089,588.02**	**3,409,393.19**	**1,697,351.24**	**6,075,440.43**	**33,816,021.40**	**3,582,999.95**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	14,029,747.98	147,811.70	1,207,834.19	1,212,240.77	1,239,242.86	1,246,864.33	1,222,242.15	1,217,836.14	1,279,325.09	1,228,544.28	1,230,086.28	1,269,424.86	1,500,000.00	14,001,452.65	28,295.33
Classified Salaries	2000-2999	4,911,819.40	194,072.80	360,913.79	390,746.92	410,471.18	451,600.94	398,200.88	398,921.26	463,439.06	404,504.97	406,356.57	460,028.92	425,000.00	4,764,257.29	147,562.11
Employee Benefits	3000-3999	8,090,902.74	136,442.53	569,493.65	568,717.27	540,210.07	593,964.53	585,826.56	585,665.74	603,721.07	591,813.16	591,032.88	600,279.28	750,000.00	6,717,166.74	1,373,736.00
Books and Supplies	4000-4999	1,992,745.13	34,744.48	282,812.46	186,296.80	104,517.64	83,187.16	65,472.88	115,268.81	102,457.42	103,508.69	80,959.56	157,301.07	50,000.00	1,366,526.97	626,218.16
Services	5000-5999	3,453,498.94	126,668.29	597,609.30	268,092.06	213,083.06	256,182.40	165,829.82	228,950.72	190,548.52	289,104.30	120,634.24	186,398.79	250,000.00	2,893,101.50	560,397.44
Capital Outlay	6000-6599	4,932,555.05	-	335,907.58	129,499.30	156,897.72	146,974.51	451,183.59	812,654.94	10,871.40	-	35,537.03	-	250,000.00	2,329,526.07	2,603,028.98
Other Outgo	7000-7499	182,555.11	10,297.00	10,297.00	18,535.00	47,678.47	18,535.00	18,535.00	18,535.00	23,435.00	23,435.00	23,435.00	-	(30,162.36)	182,555.11	-
Interfund Transfers Out	7600-7629	1,738,978.24	-	-	-	-	-	-	-	-	-	89,489.12	-	825,000.00	914,489.12	824,489.12
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**39,332,802.59**	**650,036.80**	**3,364,867.97**	**2,774,128.12**	**2,712,101.00**	**2,797,308.87**	**2,907,290.88**	**3,377,832.61**	**2,673,797.56**	**2,640,910.40**	**2,577,530.68**	**2,673,432.92**	**4,019,837.64**	**33,169,075.45**	**6,163,727.14**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	(359,221.59)	-	-	-	-	(384,221.59)	-	-	-	-	-	-	-	(384,221.59)	25,000.00
Accounts Receivable	9200-9299	1,751,186.55	372,296.05	109,236.07	236,879.13	815,773.68	7,731.31	63,494.24	713,959.80	344,221.75	261,742.06	264,028.00	-	(1,438,175.54)	1,751,186.55	-
Due From Other Funds	9310	72,437.54	-	-	-	-	36,716.92	-	-	-	-	-	-	35,720.62	72,437.54	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	387,371.07	-	-	-	-	-	-	-	-	-	-	-	98,809.02	98,809.02	288,562.05
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**1,851,773.57**	**372,296.05**	**109,236.07**	**236,879.13**	**815,773.68**	**(339,773.36)**	**63,494.24**	**713,959.80**	**344,221.75**	**261,742.06**	**264,028.00**	**-**	**(1,303,645.90)**	**1,538,211.52**	**313,562.05**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,446,575.23)	(1,027,110.26)	75,103.12	110,165.17	(377,612.64)	48,323.35	82,237.83	9,717.85	83,880.80	83,893.15	252,840.54	(141,489.59)	(646,524.55)	(1,446,575.23)	-
Due To Other Funds	9610	(629,963.11)	-	-	-	(629,963.11)	-	-	-	-	-	-	-	-	(629,963.11)	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(1,189,891.29)	-	-	-	-	-	(1,189,891.29)	-	-	-	-	49,868.00	(49,868.00)	(1,189,891.29)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(3,266,429.63)**	**(1,027,110.26)**	**75,103.12**	**110,165.17**	**(1,007,575.75)**	**48,323.35**	**(1,107,653.46)**	**9,717.85**	**83,880.80**	**83,893.15**	**252,840.54**	**(91,621.59)**	**(696,392.55)**	**(3,266,429.63)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(1,414,656.06)**	**(654,814.21)**	**184,339.19**	**347,044.30**	**(191,802.07)**	**(291,450.01)**	**(1,044,159.22)**	**723,677.65**	**428,102.55**	**345,635.21**	**516,868.54**	**(91,621.59)**	**(2,000,038.45)**	**(1,728,218.11)**	**313,562.05**
E. NET INCREASE/DECREASE B-C + D			**(417,406.59)**	**(2,298,507.78)**	**386,301.58**	**(1,190,381.34)**	**(612,718.45)**	**3,003,991.48**	**(610,323.22)**	**(473,132.79)**	**794,312.83**	**1,348,731.05**	**(1,067,703.27)**	**55,564.34**		
F. ENDING CASH (A+ E)			**13,013,893.84**	**10,715,386.06**	**11,101,687.64**	**9,911,306.30**	**9,298,587.85**	**12,302,579.33**	**11,692,256.11**	**11,219,123.32**	**12,013,436.15**	**13,362,167.20**	**12,294,463.93**	**12,350,028.27**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	12,016,644.37
Audit/Other Restatements	0.00
Change in Fund Balance	(1,933,781.24)
Unaudited Fund Balance June 30th	10,082,863.13

Estimated Cash at Year-End	12,350,028.27
Estimated AR at Year-End	3,582,999.95
Estimated AP at Year-End	(6,163,727.14)
Estimated Other Assets/Stores at Year-End	288,562.05
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	10,082,863.13

Holtville Unified School District
Cashflow Statement
2023-24

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**11,850,028.27**	**11,803,287.74**	**9,536,605.79**	**8,330,455.94**	**6,742,086.36**	**6,414,820.84**	**8,854,551.77**	**7,714,702.20**	**7,437,554.79**	**7,648,274.50**	**8,351,923.05**	**8,102,451.54**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	20,211,665.00	1,010,583.25	1,010,583.25	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	1,819,049.85	20,211,665.00	-
Property Taxes	8020-8079	3,376,816.00	-	-	-	-	413,947.79	1,585,529.66	33,216.06	-	5,099.45	1,156,000.45	58,270.22	124,752.37	3,376,816.00	-
Miscellaneous Funds	8080-8099	(3,724.00)	(186.20)	(186.20)	(335.16)	(335.16)	(335.16)	(335.16)	(335.16)	(335.16)	(335.16)	(335.16)	(335.16)	(335.16)	(3,724.00)	-
Federal Revenues	8100-8299	1,598,952.73	-	-	-	-	-	400,000.00	-	-	400,000.00	-	-	400,000.00	1,200,000.00	398,952.73
Other State Revenues	8300-8599	4,782,562.00	89,504.00	89,504.00	157,278.00	161,109.00	235,072.00	1,439,859.24	161,109.00	230,706.00	230,706.00	386,111.45	254,892.97	1,000,000.00	4,435,851.66	346,710.34
Other Local Revenues	8600-8799	1,697,694.20	33,358.42	28,417.00	62,857.46	176,806.73	150,000.00	150,000.00	192,110.68	182,159.04	101,199.57	187,821.96	130,650.66	100,000.00	1,495,381.52	202,312.68
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**31,663,965.93**	**1,133,259.47**	**1,128,318.05**	**2,038,850.15**	**2,156,630.42**	**2,617,734.48**	**5,394,103.59**	**2,205,150.43**	**2,231,579.73**	**2,555,719.71**	**3,548,648.55**	**2,262,528.54**	**3,443,467.06**	**30,715,990.18**	**947,975.75**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	13,634,265.74	150,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,400,000.00	13,550,000.00	84,265.74
Classified Salaries	2000-2999	4,916,320.28	200,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	4,600,000.00	316,320.28
Employee Benefits	3000-3999	7,924,197.04	150,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	1,250,000.00	7,400,000.00	524,197.04
Books and Supplies	4000-4999	1,415,916.47	35,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	50,000.00	1,335,000.00	80,916.47
Services	5000-5999	2,982,185.15	125,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	2,875,000.00	107,185.15
Capital Outlay	6000-6599	809,372.66	-	300,000.00	150,000.00	150,000.00	100,000.00	109,372.66	-	-	-	-	-	-	809,372.66	-
Other Outgo	7000-7499	239,690.34	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	19,690.34	239,690.34	-
Interfund Transfers Out	7600-7629	1,938,978.00	-	-	-	500,000.00	-	-	500,000.00	-	-	500,000.00	-	-	1,500,000.00	438,978.00
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**33,860,925.68**	**680,000.00**	**2,895,000.00**	**2,745,000.00**	**3,245,000.00**	**2,695,000.00**	**2,704,372.66**	**3,095,000.00**	**2,595,000.00**	**2,595,000.00**	**3,095,000.00**	**2,595,000.00**	**3,369,690.34**	**32,309,063.00**	**1,551,862.68**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Accounts Receivable	9200-9299	3,582,999.95	500,000.00	500,000.00	500,000.00	500,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	82,999.95	-	3,582,999.95	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	288,562.05	-	-	-	-	-	-	-	-	-	-	-	98,809.02	98,809.02	189,753.03
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**3,896,562.00**	**500,000.00**	**500,000.00**	**500,000.00**	**500,000.00**	**250,000.00**	**250,000.00**	**250,000.00**	**250,000.00**	**250,000.00**	**250,000.00**	**82,999.95**	**98,809.02**	**3,681,808.97**	**214,753.03**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(5,663,727.14)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	(163,727.14)					(5,663,727.14)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(5,663,727.14)**	**(1,000,000.00)**	**(1,000,000.00)**	**(1,000,000.00)**	**(1,000,000.00)**	**(500,000.00)**	**(500,000.00)**	**(500,000.00)**	**(163,727.14)**	**-**	**-**	**-**	**-**	**(5,663,727.14)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**(1,767,165.14)**	**(500,000.00)**	**(500,000.00)**	**(500,000.00)**	**(500,000.00)**	**(250,000.00)**	**(250,000.00)**	**(250,000.00)**	**86,272.86**	**250,000.00**	**250,000.00**	**82,999.95**	**98,809.02**	**(1,981,918.17)**	**214,753.03**
E. NET INCREASE/DECREASE B-C + D			**(46,740.53)**	**(2,266,681.95)**	**(1,206,149.85)**	**(1,588,369.58)**	**(327,265.52)**	**2,439,730.93**	**(1,139,849.57)**	**(277,147.41)**	**210,719.71**	**703,648.55**	**(249,471.51)**	**172,585.74**		
F. ENDING CASH (A+ EI			**11,803,287.74**	**9,536,605.79**	**8,330,455.94**	**6,742,086.36**	**6,414,820.84**	**8,854,551.77**	**7,714,702.20**	**7,437,554.79**	**7,648,274.50**	**8,351,923.05**	**8,102,451.54**	**8,275,037.28**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	10,082,863.13
Audit/Other Restatements	0.00
Change in Fund Balance	(2,196,959.75)
Unaudited Fund Balance June 30th	7,885,903.38

Estimated Cash at Year-End	8,275,037.28
Estimated AR at Year-End	947,975.75
Estimated AP at Year-End	(1,551,862.68)
Estimated Other Assets/Stores at Year-End	189,753.03
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	7,885,903.38

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):	1,507.96
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	1,519	1,542		
Charter School				
Total ADA	**1,519**	**1,542**	**N/A**	**Met**
Second Prior Year (2022-23)				
District Regular	1,502	1,554		
Charter School				
Total ADA	**1,502**	**1,554**	**N/A**	**Met**
First Prior Year (2023-24)				
District Regular	1,515	1,515		
Charter School		0		
Total ADA	**1,515**	**1,515**	**N/A**	**Met**
Budget Year (2024-25)				
District Regular	1,511			
Charter School	0			
Total ADA	**1,511**			

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): 1,508.0

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

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	1,612	1,595		
Charter School				
Total Enrollment	**1,612**	**1,595**	**1.1%**	**Not Met**
Second Prior Year (2022-23)				
District Regular	1,595	1,573		
Charter School				
Total Enrollment	**1,595**	**1,573**	**1.4%**	**Not Met**
First Prior Year (2023-24)				
District Regular	1,568	1,582		
Charter School				
Total Enrollment	**1,568**	**1,582**	**N/A**	**Met**
Budget Year (2024-25)				
District Regular	1,582			
Charter School				
Total Enrollment	**1,582**			

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 NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

The District saw a spike in enrollment during COVID as all schools went to distance learning and HUSD was sought out for the quality of its program over other districts. The District had hoped that the enrollment would hold steady in the immediate aftermath, however, several students returned to their districts of residence once schools returned to in-person instruction. This resulted in enrollment dips in the 2 subsequent years after the COVID distance learning period and it is believed that enrollment has leveled out. That forms the basis of flat, no growth and no decline projections for HUSD.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,468	1,595	
Charter School		0	
Total ADA/Enrollment	**1,468**	**1,595**	**92.1%**
Second Prior Year (2022-23)			
District Regular	1,486	1,573	
Charter School	0		
Total ADA/Enrollment	**1,486**	**1,573**	**94.5%**
First Prior Year (2023-24)			
District Regular	1,508	1,582	
Charter School			
Total ADA/Enrollment	**1,508**	**1,582**	**95.3%**
		Historical Average Ratio:	93.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.4%**

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	1,508	1,582		
Charter School	0			
Total ADA/Enrollment	**1,508**	**1,582**	**95.3%**	**Not Met**
1st Subsequent Year (2025-26)				
District Regular	1,508	1,582		
Charter School				
Total ADA/Enrollment	**1,508**	**1,582**	**95.3%**	**Not Met**
2nd Subsequent Year (2026-27)				
District Regular	1,508	1,582		
Charter School				
Total ADA/Enrollment	**1,508**	**1,582**	**95.3%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

Traditionally, the District's ADA to Enrollment ratio was much higher. However, this report is looking at a period which includes attendance during COVID, which affected all schools negatively. The District continues to see improvement in attendance and is hoping to return to even higher (pre-COVID) attendance ratio levels.

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)	1,530.14	1,526.41	1,522.94	1,522.94
b.	Prior Year ADA (Funded)		1,530.14	1,526.41	1,522.94
c.	Difference (Step 1a minus Step 1b)		(3.73)	(3.47)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.24%)	(.23%)	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		23,340,813.00	23,584,757.00	24,265,964.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		249,746.70	691,033.38	747,391.69
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			.83%	2.70%	3.08%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-0.17% to 1.83%**	**1.70% to 3.70%**	**2.08% to 4.08%**

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)	3,518,489.00	3,376,816.00	3,376,816.00	3,376,816.00
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)	23,344,537.00	23,588,481.00	24,269,688.00	25,017,276.00
District's Projected Change in LCFF Revenue:		1.04%	2.89%	3.08%
LCFF Revenue Standard		**-0.17% to 1.83%**	**1.70% to 3.70%**	**2.08% to 4.08%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	

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)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2021-22)	15,145,076.01	17,128,143.77	88.4%
Second Prior Year (2022-23)	17,041,292.24	20,067,901.79	84.9%
First Prior Year (2023-24)	17,127,771.83	20,355,502.68	84.1%
		Historical Average Ratio:	85.8%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.8% to 88.8%**	**82.8% to 88.8%**	**82.8% to 88.8%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) 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)	17,498,666.39	20,610,588.56	84.9%	Met
1st Subsequent Year (2025-26)	19,835,241.48	23,033,055.48	86.1%	Met
2nd Subsequent Year (2026-27)	20,204,376.48	23,495,060.48	86.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (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):	.83%	2.70%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.17% to 10.83%**	**-7.30% to 12.70%**	**-6.92% to 13.08%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.17% to 5.83%	-2.30% to 7.70%	-1.92% to 8.08%

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

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

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

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)	6,877,690.08		
Budget Year (2024-25)	1,598,952.73	(76.75%)	Yes
1st Subsequent Year (2025-26)	1,317,646.00	(17.59%)	Yes
2nd Subsequent Year (2026-27)	1,317,646.00	0.00%	No

Explanation: (required if Yes)
Federal Revenues in 2023-24 include one-time revenues that are being expended primarily in 2023-24, as well as projected to be partially deferred/carried over into 2024-25. These were primarily COVID-relief funds (ESSER II and III) which totaled well over $5 million that are not included in 2024-25, causing a large drop between the two years. Further, the small portion of ESSER III funds projected to be carried to 2024-25 are eliminated in 2025-26 causing the second drop in funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	5,509,654.43		
Budget Year (2024-25)	4,782,562.00	(13.20%)	Yes
1st Subsequent Year (2025-26)	4,784,792.00	.05%	No
2nd Subsequent Year (2026-27)	4,787,206.00	.05%	No

Explanation: (required if Yes)
Other State Revenues in 2023-24 included carryover and one-time funds, such as UPK planning, ASES carryover, Arts and Music Grant, and State Bus Grants. These revenues are not included in 2024-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	1,670,863.84		
Budget Year (2024-25)	1,697,694.20	1.61%	No
1st Subsequent Year (2025-26)	1,626,454.00	(4.20%)	Yes
2nd Subsequent Year (2026-27)	1,626,454.00	0.00%	No

Explanation: (required if Yes)
Other Local Revenues include a one-time Strong Workforce Consortium Pass-through grant, which is only projected in 2024-25, and is thus removed from 2025-26 in the projection.

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

First Prior Year (2023-24)	1,992,745.13		
Budget Year (2024-25)	1,415,916.47	(28.95%)	Yes
1st Subsequent Year (2025-26)	1,436,538.00	1.46%	No
2nd Subsequent Year (2026-27)	1,457,824.00	1.48%	No

Explanation: (required if Yes)
Books and Supplies expense drops steeply in the Budget Year due to the elimination of carryover and deferred revenues that were included in the prior year.

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

First Prior Year (2023-24)	3,453,498.94		
Budget Year (2024-25)	2,982,185.15	(13.65%)	Yes
1st Subsequent Year (2025-26)	3,044,553.00	2.09%	No
2nd Subsequent Year (2026-27)	3,108,929.00	2.11%	No

Explanation: (required if Yes)
Services expense drops steeply in the Budget Year due to the elimination of carryover and deferred revenues that were included in the prior year.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2023-24)	14,058,208.35		
Budget Year (2024-25)	8,079,208.93	(42.53%)	Not Met
1st Subsequent Year (2025-26)	7,728,892.00	(4.34%)	Met
2nd Subsequent Year (2026-27)	7,731,306.00	.03%	Met

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

First Prior Year (2023-24)	5,446,244.07		
Budget Year (2024-25)	4,398,101.62	(19.25%)	Not Met
1st Subsequent Year (2025-26)	4,481,091.00	1.89%	Met
2nd Subsequent Year (2026-27)	4,566,753.00	1.91%	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)
Federal Revenues in 2023-24 include one-time revenues that are being expended primarily in 2023-24, as well as projected to be partially deferred/carried over into 2024-25. These were primarily COVID-relief funds (ESSER II and III) which totaled well over $5 million that are not included in 2024-25, causing a large drop between the two years. Further, the small portion of ESSER III funds projected to be carried to 2024-25 are eliminated in 2025-26 causing the second drop in funds.

Explanation: Other State Revenue (linked from 6B if NOT met)
Other State Revenues in 2023-24 included carryover and one-time funds, such as UPK planning, ASES carryover, Arts and Music Grant, and State Bus Grants. These revenues are not included in 2024-25.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Other Local Revenues include a one-time Strong Workforce Consortium Pass-through grant, which is only projected in 2024-25, and is thus removed from 2025-26 in the projection.

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

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

Books and Supplies expense drops steeply in the Budget Year due to the elimination of carryover and deferred revenues that were included in the prior year.

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

Services expense drops steeply in the Budget Year due to the elimination of carryover and deferred revenues that were included in the prior year.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	32,489,419.95			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	32,489,419.95	974,682.60	1,035,193.58	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)	7,616,755.88	7,254,032.46	7,360,837.69
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	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)	7,616,755.88	7,254,032.46	7,360,837.69
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	25,639,790.37	31,738,778.91	39,332,802.59
	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)	25,639,790.37	31,738,778.91	39,332,802.59
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	29.7%	22.9%	18.7%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**9.9%**	**7.6%**	**6.2%**

[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)	416,318.63	17,388,143.77	N/A	Met
Second Prior Year (2022-23)	(157,927.65)	20,827,901.79	.8%	Met
First Prior Year (2023-24)	7,996.21	21,915,502.68	N/A	Met
Budget Year (2024-25) (Information only)	(294,652.91)	22,370,588.56		

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):	1,523
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

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)	7,056,179.77	7,408,012.55	N/A	Met
Second Prior Year (2022-23)	7,431,325.22	7,824,331.18	N/A	Met
First Prior Year (2023-24)	7,735,131.30	7,666,403.53	.9%	Met
Budget Year (2024-25) (Information only)	7,674,399.74			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	8,275,037.00	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.)	1,508	1,508	1,508
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		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)	33,860,925.68	32,554,989.02	33,118,577.02
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,860,925.68	32,554,989.02	33,118,577.02
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,015,827.77	976,649.67	993,557.31
6.	Reserve Standard - by Amount			

	($87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**1,015,827.77**	**976,649.67**	**993,557.31**

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	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	7,164,993.82	6,863,276.94	6,781,594.07
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)	7,164,993.82	6,863,276.94	6,781,594.07
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	21.16%	21.08%	20.48%
	District's Reserve Standard			
	(Section 10B, Line 7):	**1,015,827.77**	**976,649.67**	**993,557.31**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
First Prior Year (2023-24)	(2,146,267.11)			
Budget Year (2024-25)	(2,199,473.35)	53,206.24	2.5%	Met
1st Subsequent Year (2025-26)	(2,265,458.00)	65,984.65	3.0%	Met
2nd Subsequent Year (2026-27)	(2,333,421.00)	67,963.00	3.0%	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)	1,738,978.24			
Budget Year (2024-25)	1,938,978.00	199,999.76	11.5%	Not Met
1st Subsequent Year (2025-26)	178,978.00	(1,760,000.00)	(90.8%)	Not Met
2nd Subsequent Year (2026-27)	178,978.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? Yes

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

In anticipation of the construction of the HHS Multi-purpose/Cafeteria building, the District is transferring excess and reserve funds into Fund 40 for the purpose of completing the project in 2024-25. Subsequently in 2025-26, the District plans to eliminate that transfer.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

HHS Multi-purpose/Kitchen is a new building that will provide a new kitchen, dining, classroom, and multi-use space. The estimated completion date is 6/30/2025 with a budget of $14.5 million. Estimated funding sources include $3.5 million in GO Bond, $2.0 million in ESSER III funds (pre-approved), $2.0 million in developer/restricted funds, $4.0 million in COP, and $3 million in GF Transfers/Reserves.

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		GF UR	157,200
Certificates of Participation	17		GF UR, Community Facilities Pass-thru, Debt Service Fund	3,158,500
General Obligation Bonds	28		Bond Redemption Fund	15,409,640
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				18,725,340

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	106,055	56,243	33,418	29,145
Certificates of Participation	314,882	312,769	305,071	304,741
General Obligation Bonds	1,131,114	959,575	979,905	1,004,338
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,552,051	1,328,587	1,318,394	1,338,224
Has total annual payment increased over prior year (2023-24)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

The District currently has 5 OPEB recipients including 3 certificated retirees, 1 classified confidential retiree, and 1 board retiree. For certificated staff, the District's newly negotiated OPEB obligation provides certificated retirees that attain a minimum age of 55 prior to the start of the subsequent school year AND who have a minimum of 15 years of full-time, consecutive service to the District. The retirees are to receive the current bargaining unit's annual health/welfare insurance cap for a maximum of a) 3 years or until the age of 65 (whichever occurs first) for those with 15-19 years of full-time, consecutive service to the District, or b) 5 years or until the age of 65 (whichever occurs first) for those with 20 or more years of full-time, consecutive service to the District. There are currently no OPEB for current classified and board members. The 1 classified confidential retiree currently receiving OPEB is under a previous early retirement incentive (annual h/w cap for a maximum of 5 years or age 65, whichever occurs first). The one retired board member receives retiree plus spouse h/w benefits until age 65.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	1,910,183.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,910,183.00
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	6/30/2022

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	127,399.00	127,712.00	130,495.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	75,538.62	76,000.00	77,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	69,850.00	65,000.00	68,000.00
d. Number of retirees receiving OPEB benefits	6.00	5.00	5.00

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	110.56	105.06	105.06	105.06

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.

Salary and benefits.

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	143789		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	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	1149567	1184054	1219576
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year	3.2%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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?			
2.	Cost of step & column adjustments	191177	195001	198901
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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	82.7	78.1	78.1	78.1

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.

Salary and benefits.

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	45750		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
7.	Amount included for any tentative salary schedule increases	0	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	Yes	Yes
2.	Total cost of H&W benefits	397511	409436	421719
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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	24863	25112	25363
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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	28	28	28	28

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.

Salary and benefits.

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 — 40243

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4. Amount included for any tentative salary schedule increases	0	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	297986	306926	316134
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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	Yes
2. Cost of step and column adjustments	79878	82035	84250
3. Percent change in step & column over prior year	2.7%	2.7%	2.7%

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?	Yes	Yes	Yes
2. Total cost of other benefits	12525	12525	12525
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 20, 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?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	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	(53,613.89)				
Other Sources/Uses Detail					0.00	1,738,978.24		
Fund Reconciliation							35,720.62	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	11,292.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	35,720.62
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	42,321.49	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,300,000.00	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

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					438,978.24	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

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	53,613.89	(53,613.89)	1,738,978.24	1,738,978.24	35,720.62	35,720.62

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	(53,835.00)				
Other Sources/Uses Detail					0.00	1,938,978.00		
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	10,881.00	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	42,954.00	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					1,500,000.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					438,978.00	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	53,835.00	(53,835.00)	1,938,978.00	1,938,978.00		

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	340,000.00	340,000.00	0.0%
5) TOTAL, REVENUES			340,000.00	340,000.00	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	300,000.00	300,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	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			340,000.00	340,000.00	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	227,586.62	227,586.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,586.62	227,586.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,586.62	227,586.62	0.0%
2) Ending Balance, June 30 (E + F1e)			227,586.62	227,586.62	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	227,586.62	227,586.62	0.0%
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	227,586.62		
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			227,586.62		
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)			227,586.62		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	340,000.00	340,000.00	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	0.00	0.00	0.0%
TOTAL, REVENUES			340,000.00	340,000.00	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	300,000.00	300,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,000.00	300,000.00	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	40,000.00	40,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	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			340,000.00	340,000.00	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	340,000.00	340,000.00	0.0%
5) TOTAL, REVENUES			340,000.00	340,000.00	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		340,000.00	340,000.00	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			340,000.00	340,000.00	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	227,586.62	227,586.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,586.62	227,586.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,586.62	227,586.62	0.0%
2) Ending Balance, June 30 (E + F1e)			227,586.62	227,586.62	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	227,586.62	227,586.62	0.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	227,586.62	227,586.62
Total, Restricted Balance		227,586.62	227,586.62

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	239,487.00	239,487.00	0.0%
4) Other Local Revenue		8600-8799	1,300.00	0.00	-100.0%
5) TOTAL, REVENUES			240,787.00	239,487.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	132,459.24	126,100.00	-4.8%
2) Classified Salaries		2000-2999	23,875.50	24,233.00	1.5%
3) Employee Benefits		3000-3999	60,623.16	63,064.66	4.0%
4) Books and Supplies		4000-4999	8,771.11	12,000.00	36.8%
5) Services and Other Operating Expenditures		5000-5999	10,196.00	2,500.00	-75.5%
6) Capital Outlay		6000-6999	3,465.65	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,292.40	10,881.00	-3.6%
9) TOTAL, EXPENDITURES			250,683.06	238,778.66	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,896.06)	708.34	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,896.06)	708.34	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,378.10	43,482.04	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,378.10	43,482.04	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,378.10	43,482.04	-18.5%
2) Ending Balance, June 30 (E + F1e)			43,482.04	44,190.38	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	708.34	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	43,482.04	43,482.04	0.0%
Adult Ed Programs	0000	9760	*43,482.04*		
Adult Ed Programs	0000	9760		*43,482.04*	
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	133,048.96		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			133,048.96		
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	35,720.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			35,720.62		
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)			97,328.34		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	228,377.00	228,377.00	0.0%
All Other State Revenue	All Other	8590	11,110.00	11,110.00	0.0%
TOTAL, OTHER STATE REVENUE			239,487.00	239,487.00	0.0%
OTHER LOCAL REVENUE					
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	1,300.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,300.00	0.00	-100.0%
TOTAL, REVENUES			240,787.00	239,487.00	-0.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	92,100.00	84,600.00	-8.1%
Certificated Pupil Support Salaries		1200	40,359.24	41,500.00	2.8%
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			132,459.24	126,100.00	-4.8%
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	23,875.50	24,233.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,875.50	24,233.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,046.40	38,728.60	13.8%
PERS		3201-3202	9,671.19	6,555.02	-32.2%
OASDI/Medicare/Alternative		3301-3302	4,514.29	3,950.52	-12.5%
Health and Welfare Benefits		3401-3402	9,098.38	11,294.66	24.1%
Unemployment Insurance		3501-3502	78.17	84.42	8.0%
Workers' Compensation		3601-3602	1,936.84	1,856.67	-4.1%
OPEB, Allocated		3701-3702	1,277.89	594.77	-53.5%
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			60,623.16	63,064.66	4.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	257.55	0.00	-100.0%
Materials and Supplies		4300	4,323.10	12,000.00	177.6%
Noncapitalized Equipment		4400	4,190.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,771.11	12,000.00	36.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
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	1,196.00	2,500.00	109.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,196.00	2,500.00	-75.5%
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%
Equipment		6400	3,465.65	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,465.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,292.40	10,881.00	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,292.40	10,881.00	-3.6%
TOTAL, EXPENDITURES			250,683.06	238,778.66	-4.7%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	239,487.00	239,487.00	0.0%
4) Other Local Revenue		8600-8799	1,300.00	0.00	-100.0%
5) TOTAL, REVENUES			240,787.00	239,487.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		146,509.22	128,902.63	-12.0%
2) Instruction - Related Services	2000-2999		37,747.52	38,311.04	1.5%
3) Pupil Services	3000-3999		55,133.92	60,683.99	10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,292.40	10,881.00	-3.6%
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			250,683.06	238,778.66	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,896.06)	708.34	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,896.06)	708.34	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,378.10	43,482.04	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,378.10	43,482.04	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,378.10	43,482.04	-18.5%
2) Ending Balance, June 30 (E + F1e)			43,482.04	44,190.38	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	708.34	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	43,482.04	43,482.04	0.0%
Adult Ed Programs	0000	9760	*43,482.04*		
Adult Ed Programs	0000	9760		*43,482.04*	
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
6391	Adult Education Program	0.00	708.34
Total, Restricted Balance		0.00	708.34

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,287,342.25	1,205,915.00	-6.3%
3) Other State Revenue		8300-8599	411,000.00	439,730.00	7.0%
4) Other Local Revenue		8600-8799	75,300.00	75,000.00	-0.4%
5) TOTAL, REVENUES			1,773,642.25	1,720,645.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	550,329.07	496,954.89	-9.7%
3) Employee Benefits		3000-3999	260,729.57	231,141.72	-11.3%
4) Books and Supplies		4000-4999	817,264.92	705,900.00	-13.6%
5) Services and Other Operating Expenditures		5000-5999	25,200.00	25,200.00	0.0%
6) Capital Outlay		6000-6999	644,594.46	500,000.00	-22.4%
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	42,321.49	42,954.00	1.5%
9) TOTAL, EXPENDITURES			2,340,439.51	2,002,150.61	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(566,797.26)	(281,505.61)	-50.3%
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)			(566,797.26)	(281,505.61)	-50.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,637,135.44	1,070,338.18	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,637,135.44	1,070,338.18	-34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,637,135.44	1,070,338.18	-34.6%
2) Ending Balance, June 30 (E + F1e)			1,070,338.18	788,832.57	-26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,167.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,043,170.79	788,832.57	-24.4%
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	1,646,716.88		
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	(11,712.72)		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,167.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,662,171.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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	2,439.44		
6) TOTAL, LIABILITIES			2,439.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,659,732.11		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,287,342.25	1,205,915.00	-6.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,287,342.25	1,205,915.00	-6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	411,000.00	439,730.00	7.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			411,000.00	439,730.00	7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,300.00	40,000.00	-0.7%
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	35,000.00	35,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,300.00	75,000.00	-0.4%
TOTAL, REVENUES			1,773,642.25	1,720,645.00	-3.0%
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	455,989.99	402,615.81	-11.7%
Classified Supervisors' and Administrators' Salaries		2300	94,339.08	94,339.08	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			550,329.07	496,954.89	-9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	145,419.65	132,154.10	-9.1%
OASDI/Medicare/Alternative		3301-3302	41,841.39	37,742.93	-9.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	61,878.47	53,567.17	-13.4%
Unemployment Insurance		3501-3502	273.43	246.71	-9.8%
Workers' Compensation		3601-3602	6,818.03	5,464.99	-19.8%
OPEB, Allocated		3701-3702	4,498.60	1,965.82	-56.3%
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			260,729.57	231,141.72	-11.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,250.00	93,500.00	-1.8%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
Food		4700	717,014.92	612,400.00	-14.6%
TOTAL, BOOKS AND SUPPLIES			817,264.92	705,900.00	-13.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	0.0%
Dues and Memberships		5300	100.00	100.00	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	7,500.00	7,500.00	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	13,100.00	13,100.00	0.0%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,200.00	25,200.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	644,594.46	500,000.00	-22.4%
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			644,594.46	500,000.00	-22.4%
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	42,321.49	42,954.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,321.49	42,954.00	1.5%
TOTAL, EXPENDITURES			2,340,439.51	2,002,150.61	-14.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,287,342.25	1,205,915.00	-6.3%
3) Other State Revenue		8300-8599	411,000.00	439,730.00	7.0%
4) Other Local Revenue		8600-8799	75,300.00	75,000.00	-0.4%
5) TOTAL, REVENUES			1,773,642.25	1,720,645.00	-3.0%
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		2,298,118.02	1,959,196.61	-14.7%
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		42,321.49	42,954.00	1.5%
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			2,340,439.51	2,002,150.61	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(566,797.26)	(281,505.61)	-50.3%
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)			(566,797.26)	(281,505.61)	-50.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,637,135.44	1,070,338.18	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,637,135.44	1,070,338.18	-34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,637,135.44	1,070,338.18	-34.6%
2) Ending Balance, June 30 (E + F1e)			1,070,338.18	788,832.57	-26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,167.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,043,170.79	788,832.57	-24.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,043,170.79	788,832.57
Total, Restricted Balance		1,043,170.79	788,832.57

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	122,000.00	0.00	-100.0%
5) TOTAL, REVENUES			122,000.00	0.00	-100.0%
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	5,353,245.65	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,376.61	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,366,622.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,244,622.26)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,244,622.26)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,244,622.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,244,622.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,244,622.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	4,649,817.82		
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	13,376.81		
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			4,663,194.63		
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)			4,663,194.63		
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	122,000.00	0.00	-100.0%
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			122,000.00	0.00	-100.0%
TOTAL, REVENUES			122,000.00	0.00	-100.0%
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	5,353,245.65	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,353,245.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	13,376.61	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,376.61	0.00	-100.0%
TOTAL, EXPENDITURES			5,366,622.26	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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	122,000.00	0.00	-100.0%
5) TOTAL, REVENUES			122,000.00	0.00	-100.0%
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		5,353,245.65	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,376.61	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,366,622.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,244,622.26)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,244,622.26)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,244,622.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,244,622.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,244,622.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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
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	24,167.65	0.00	-100.0%
5) TOTAL, REVENUES			24,167.65	0.00	-100.0%
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	6,141.00	0.00	-100.0%
6) Capital Outlay		6000-6999	140,952.34	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			147,093.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,925.69)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,925.69)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,925.69	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,925.69	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,925.69	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	147,829.85		
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			147,829.85		
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)			147,829.85		
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	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	19,667.65	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,167.65	0.00	-100.0%
TOTAL, REVENUES			24,167.65	0.00	-100.0%
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	6,141.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,141.00	0.00	-100.0%
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	140,952.34	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,952.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			147,093.34	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(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	24,167.65	0.00	-100.0%
5) TOTAL, REVENUES			24,167.65	0.00	-100.0%
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		6,141.00	0.00	-100.0%
8) Plant Services	8000-8999		140,952.34	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			147,093.34	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(122,925.69)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,925.69)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,925.69	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,925.69	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,925.69	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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
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	958,980.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,114.29	0.00	-100.0%
5) TOTAL, REVENUES			966,094.29	0.00	-100.0%
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	966,094.29	New
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	966,094.29	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			966,094.29	(966,094.29)	-200.0%
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)			966,094.29	(966,094.29)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	966,094.29	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	966,094.29	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	966,094.29	New
2) Ending Balance, June 30 (E + F1e)			966,094.29	0.00	-100.0%
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	966,094.29	0.00	-100.0%
TK/Kinder Expansion Planning Grant	0000	9780	*966,094.29*		
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	969,094.29		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			969,094.29		
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)			969,094.29		
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	958,980.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			958,980.00	0.00	-100.0%
OTHER LOCAL REVENUE					
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	7,114.29	0.00	-100.0%
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			7,114.29	0.00	-100.0%
TOTAL, REVENUES			966,094.29	0.00	-100.0%
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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	966,094.29	New
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	966,094.29	New
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	966,094.29	New
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
(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	958,980.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,114.29	0.00	-100.0%
5) TOTAL, REVENUES			966,094.29	0.00	-100.0%
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	966,094.29	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	966,094.29	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			966,094.29	(966,094.29)	-200.0%
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)			966,094.29	(966,094.29)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	966,094.29	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	966,094.29	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	966,094.29	New
2) Ending Balance, June 30 (E + F1e)			966,094.29	0.00	-100.0%
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	966,094.29	0.00	-100.0%
TK/Kinder Expansion Planning Grant	0000	9780	*966,094.29*		
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	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			9,000.00	0.00	-100.0%
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	1,809,000.00	New
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	1,809,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	(1,809,000.00)	-20,200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	1,500,000.00	15.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,300,000.00	1,500,000.00	15.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,309,000.00	(309,000.00)	-123.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	500,000.00	1,809,000.00	261.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			500,000.00	1,809,000.00	261.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,000.00	1,809,000.00	261.8%
2) Ending Balance, June 30 (E + F1e)			1,809,000.00	1,500,000.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,809,000.00	1,500,000.00	-17.1%
District Construction Projects	0000	9780	*1,809,000.00*		
District Construction Projects	0000	9780		*1,500,000.00*	
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	507,142.94		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			507,142.94		
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)			507,142.94		
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	9,000.00	0.00	-100.0%
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			9,000.00	0.00	-100.0%
TOTAL, REVENUES			9,000.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	1,809,000.00	New
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	1,809,000.00	New
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	1,809,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,300,000.00	1,500,000.00	15.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,300,000.00	1,500,000.00	15.4%
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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			1,300,000.00	1,500,000.00	15.4%

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	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			9,000.00	0.00	-100.0%
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	1,809,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	1,809,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,000.00	(1,809,000.00)	-20,200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	1,500,000.00	15.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,300,000.00	1,500,000.00	15.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,309,000.00	(309,000.00)	-123.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	500,000.00	1,809,000.00	261.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			500,000.00	1,809,000.00	261.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			500,000.00	1,809,000.00	261.8%
2) Ending Balance, June 30 (E + F1e)			1,809,000.00	1,500,000.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,809,000.00	1,500,000.00	-17.1%
District Construction Projects	0000	9780	*1,809,000.00*		
District Construction Projects	0000	9780		*1,500,000.00*	
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	3,000.00	2,500.00	-16.7%
5) TOTAL, REVENUES			3,000.00	2,500.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	314,883.00	312,769.00	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			314,883.00	312,769.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(311,883.00)	(310,269.00)	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	438,978.24	438,978.00	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			438,978.24	438,978.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,095.24	128,709.00	1.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,353.60	429,448.84	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,353.60	429,448.84	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,353.60	429,448.84	42.0%
2) Ending Balance, June 30 (E + F1e)			429,448.84	558,157.84	30.0%
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	429,448.84	558,157.84	30.0%
Debt Service Payments	0000	9780	*429,448.84*		
Debt Service Payments	0000	9780		*558,157.84*	
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	102,393.12		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			102,393.12		
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)			102,393.12		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	3,000.00	2,500.00	-16.7%
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%
TOTAL, OTHER LOCAL REVENUE			3,000.00	2,500.00	-16.7%
TOTAL, REVENUES			3,000.00	2,500.00	-16.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	95,683.00	86,469.00	-9.6%
Other Debt Service - Principal		7439	219,200.00	226,300.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			314,883.00	312,769.00	-0.7%
TOTAL, EXPENDITURES			314,883.00	312,769.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	438,978.24	438,978.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			438,978.24	438,978.00	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 Certificates of Participation		8971	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%
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)			438,978.24	438,978.00	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	3,000.00	2,500.00	-16.7%
5) TOTAL, REVENUES			3,000.00	2,500.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	314,883.00	312,769.00	-0.7%
10) TOTAL, EXPENDITURES			314,883.00	312,769.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(311,883.00)	(310,269.00)	-0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	438,978.24	438,978.00	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			438,978.24	438,978.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			127,095.24	128,709.00	1.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,353.60	429,448.84	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,353.60	429,448.84	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,353.60	429,448.84	42.0%
2) Ending Balance, June 30 (E + F1e)			429,448.84	558,157.84	30.0%
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	429,448.84	558,157.84	30.0%
Debt Service Payments	0000	9780	*429,448.84*		
Debt Service Payments	0000	9780		*558,157.84*	
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

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

Holtville Unified **Imperial County**

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

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

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	1100	9290	($5,783.10)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3010	9290	($58,971.97)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3060	9290	($134,473.70)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3061	9290	($16,705.60)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3212	9290	($691,926.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3213	9290	($454,784.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3216	9290	($76,169.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3217	9290	($15,788.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3218	9290	($36,520.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	3219	9290	($62,953.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	4127	9290	($2,693.18)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	4203	9290	($57,409.02)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	6300	9290	($15,694.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	6546	9290	($9,902.02)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	6762	9290	($20,040.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

01	7010	9290	($6,100.00)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

13	5370	9290	($12,359.02)

Explanation: This error appears to be generated by the Escape budgetary system, but does not appear to have an impact on the bottom line figures. It is believed that the error will resolve once the District closes its books.

SUPPLEMENTAL CHECKS

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	$20,024,572.00	$20,024,572.00
DEBT.GOV.OPEB.9664	$1,910,183.00	$1,910,183.00

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

Holtville Unified **Imperial County**

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EXPORT VALIDATION CHECKS

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

Explanation: Both 2023-24 and 2024-25 cashflow statements have been included as separate files in this report (done outside of SACS software on Excel).