



Roseland Public Schools
D E S T I N A T I O N C O L L E G E

ROSELAND SCHOOL DISTRICT

2024-25 PROPOSED ADOPTED BUDGET

PUBLIC HEARING: JUNE 12, 2024
ADOPTION: JUNE 20, 2024

REVISED JUNE 17, 2024

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The Roseland School District (District or The District) serves grades pre-K through six, on three school sites: Roseland Elementary: A Leadership Academy, Sheppard Accelerated Elementary and Roseland Creek Elementary. The District provides educational services for elementary students in grades TK-6, and serves as the sponsoring LEA for Roseland Charter School (Charter or The Charter) and.

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Submitted by : Amy Nichols, CBO

Note: Incorrect amounts for revenues were recorded in Fund 01 in the report provided for the public bearing on June 12th. This report includes adjusted revenues in the 2023-24 and 2024-25 years.

EXECUTIVE SUMMARY

California's Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial plan for revenues and expenditures since the preparation of the Adopted Budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

This report reflects the Roseland School District's (District or The District) proposed Adopted Budget for the 2024-25 school year, as well as the Estimated Actuals for the 2023-24 school year

Revenue:

Revenues are comprised of one-time and recurring (ongoing) revenues, and may be categorized as restricted and unrestricted. The District anticipates receiving the following revenues during the 2024-25 school year:

Revenue Type	Amount
State Revenue - Local Control Funding Formula (LCFF)	22,544,983
Federal Revenues (primarily restricted)	1,157,690
Other State Revenues	7,126,419
Other Local Revenues (primarily from Charter MOU)	19,629,022
Total Revenues	\$50,458,114

Expenditures:

The District's expenditures reflect the programmatic and operational priorities of the agency as defined in the Local Control and Accountability Plan (LCAP).

Expenditure Type	Amount
Certificated Salaries	22,592,849
Classified Salaries	6,370,157
Employee Benefits – Employer Contribution	15,432,237
Supplies, including Instructional Materials	662,253
Services	8,416,311
Capital Outlay & COP	254,772
Total Expenditures	\$53,728,579

The Roseland School District is financially solvent and will be able to fund the state mandatory reserve levels, for the current and next two subsequent years. ***However, the District is not able to fulfill its local obligation (Resolution 11-19) to fund an additional 12% reserve.***

BUDGET ASSUMPTIONS & BACKGROUND INFORMATION

Introduction

Traditional School Districts use the governmental fund accounting model and modified accrual basis of accounting for their governmental activities. The authoritative source of Generally Accepted Accounting Principles (GAAP) for this model is Governmental Accounting Standards Board (GASB).

The District uses the SCOE maintained Frontline California ERP (Escape) for its financial system and financials are presented in the standardized account code structure (SACS) as required by the State of California.

The District receives revenue per the California Local Control Funding Formula, which incorporates planning factors to project multiyear revenues based on enrollment and average daily attendance (ADA). Revenue is received on a per pupil basis, with primary state aid being allocating using variable amounts for different student grade level spans. The District also receives restricted revenue from a variety of sources, including federal Titles I, II, III and IV dollars, as well as state and federal Special Education funds. Additional restricted revenues that are included in the current budget include funding for the Expanded Learning Opportunity Program and COVID pandemic relief funds, Educator Effectiveness funds and other smaller funding sources. New one-time funding included in last year's revenues include the Arts, Music and Instructional Materials Block Grant and the Learning Recovery grants.

The District's Budget and Multi-Year projections are based on the School Services of California's (SSC) dashboard projections, published on May 19, 2023 after the presentation of the state's May Revise Budget. The District's budget is built on assumptions about the school's student enrollment, revenues, and expenses using current information. The budget will be further revised throughout the year to update any changes to current assumptions.

This budget reflects revenues and expenditures for the elementary school sites, as well as administration, and staffing costs for all Charter sites. The Charter contracts with the District for its entire staff for its secondary and elementary programs. Reimbursement from the Charter for the certificated and classified staffing that serves students enrolled in the Charter, is reflected in Other Local Revenue. Roseland School District's Superintendent also serves as the Roseland Charter's Executive Director, and Roseland School District's Chief Business Official also serves as CBO for Roseland Charter School.

State and Federal Economic Outlook

Economic realities for the state and federal governments have been volatile for the past several years, in large part due to wild swings in the labor market, as well as overall price inflation and the economic actions that have been taken to address the problem of inflation.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed revised state budget on May 10th for the upcoming 2024-25 fiscal year and released additional information on May 14th. The California Department of Finance (DOF) projected a \$37.9 billion deficit in January. Fortunately, the State implemented early actions to shrink the budget shortfall by \$17.3 billion; otherwise, the budget problem would have been worse. However, due to lower-than-expected revenues in the last few months, the budget shortfall increased by \$7.0 billion from January resulting in a \$27.6 billion deficit. Further, Proposition 98 funding has decreased from January amounts as follows:

- 2022-23: Decrease of \$786 million for a total Proposition 98 guarantee of \$97.5 billion
- 2023-24: Decrease of \$3 billion for a total Proposition 98 guarantee of \$102.5 billion
- 2024-25: Decrease of \$364 million for a total Proposition 98 guarantee of \$108.7 billion

The Governor is maintaining his position of protecting K-14 education from on-going reductions (i.e. mid-year reductions, eliminating programs, etc.) by proposing the following actions:

- Increase the utilization of funds from the Proposition 98 Rainy Day Fund.
 - Withdrawing \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25.
 - The funds in the Proposition 98 Rainy Day Fund would then be expected to be depleted by the end of the 2024-25 fiscal year.
- Continue to utilize a change in accrual and accounting method referred to as the "Proposition 98 Funding Maneuver".
 - Accrue the net \$8.8 billion (up from \$8.0 billion in January) budget impact of providing funds to education in 2022-23 above the constitutional minimum guarantee. Annual supplemental payments of approximately \$1.8 billion will go to education from non-Proposition 98 general fund resources starting in 2025-26.
 - While this action prevents additional reductions in education funding relating to the decrease in the 22-23 minimum guarantee from when the 2023-24 state budget was enacted last June, it reduces the calculation of the Proposition 98 minimum guarantee going forward since the maneuver does not recognize the \$8.8 billion shortfall.
 - The estimated impact on education funding is approximately \$12-14 billion for 2023-24 and 2024-25, and further negatively impacts total funding for education funding in subsequent years.
 - Please note that this provision was modified on May 27th relating to an agreement between the Governor and the California Teachers Association (CTA), which suspends Proposition 98 and adds a maintenance factor that will be paid back in the future. While the agreement maintains the State's Proposition 98 minimum

guarantee, it does increase the possibility of cash deferrals and/or funding/program reductions.

However, the Governor does propose the following one-time education reductions in order to balance the budget:

- Reducing \$485 million of one-time, unspent Learning-Aligned Employment Program funds.
- Eliminating \$375 million of one-time support for the School Facilities Aid Program.
 - The amount is zero after the Governor's early budget action reduced it by \$500 million.
- Reducing \$550 million supporting the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program facilities, since these needs could be included in the next statewide school facilities bond.
- Reducing \$60.2 million of one-time support for the Golden State Teacher Grant Program.
- Eliminating the planned general fund investments of \$47.9 million in 2025-26 and \$97.9 million on-going starting in 2026-27 for preschool inclusivity, which would have required state preschools to serve at least 10% of students with disabilities by 2026-27. Utilizing unused funds from Inclusive Early Education Expansion Program Grant and other programs to increase the Green School Bus Grant Program by \$395 million for 2024-25. A corresponding decrease would occur for the subsequent year budget commitments.

District Budget Planning Factors

The District utilizes the School Services of California Dashboard to obtain the planning factors associated with projecting revenue and expenditures. These rates include a general cost of living adjustment factor (ie. the "Planning COLA"), as well as the grade span adjusted rates for the per pupil LCFF, lottery and mandatory block grant allocations. Planning factors for STRS/PERS retirement costs are also included.

Almost all expenditures planned by the District are defined in the 2024-25 Local Control and Accountability Plan (LCAP).

**SSC School District and Charter School Financial Projection Dashboard
2024-25 May Revision**

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2024-25 May Revision. We have updated the cost-of-living **adjustment** (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding **Formula** (LCFF) factors. SSC relies on various state **agencies** and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general **guidelines**.

LCFF PLANNING FACTORS					
Factor	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA [*]	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,043	—	—	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	—	—	—

^{*} Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2023-24	2024-25	2025-26	2026-27	2027-28
California CPI	3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16
Interest Rate for Ten-Year Treasuries	4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹ Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

² Additional funding is provided for students who are **designated** as eligible for free or **reduced-price** meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³ Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴ The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵ California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶ Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷ Minimum wage rates are effective January 1 of the respective year.

Revenue: Local Control Funding Formula – Current and Future Years

The State’s funding model for schools, Local Control Funding Formula (LCFF), is intended to provide a funding mechanism that is simple and transparent while allowing Local Education Agencies (LEAs) flexibility in allocating resources to meet local needs. The calculation of LCFF revenue is made using a worksheet called the “LCFF Calculator”. The LCFF Calculator utilized to determine the revenue projections for the 2024-25 Adopted budget is available for review in this report.

LEAs receive additional supplemental and concentration LCFF funds for their unduplicated pupils (students eligible for free/reduced meals, English language learners, and foster youth). The target LCFF supplemental funding is an additional 20% of the target base rate for the school’s percentage of unduplicated pupils. Concentration funding is an additional 65% of the target base rate for the school’s unduplicated pupil count over 55%. Following the adoption of the District’s 2021-22 budget in June 2021, the Concentration funding rate increased from 50% to 65%.

The District’s estimated unduplicated pupil percentage for 2024-25 is estimated to be 93.54%. This rate has historically been stable.

Revenue: Planning Cost of Living Adjustments (COLA)

The State’s May Revise Budget included updated cost of living adjustment (COLA) factors for the budgeted year, as well as the three future years included in the multiyear projection (MYP). This value is set by a calculation that is done each year, and typically aligns with other economic indicators that reflect patterns related to inflation.

The statutory cost-of-living adjustment (COLA) for 2024-25 is 1.07%, which is being funded from one-time funds. Illustrated below is a comparison of projected statutory COLAs for the current year, budget year and two subsequent years:

Description	2023-24	2024-25	2025-26	2026-27
LCFF COLAs (23-24 Adopted Budget June 2023)	8.22%	3.94%	3.29%	3.19%
LCFF COLAs (23-24 First Interim – Dec 2023)	8.22%	3.94%	3.29%	3.11%
LCFF COLAs (23-24 Second Interim – March 2024)	8.22%	0.76%	2.73%	3.08%
LCFF COLAs (24-25 Adopted Budget)	8.22%	1.07%	2.93%	3.08%

Restricted Revenue: Arts and Music Education Funding (“Proposition 28”)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new,

ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024-25 is expected to decrease from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board approved annual report that is posted on the district’s website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

The District anticipates receiving \$270K in funding for the 2023-24 school year, which will be carried over for use in subsequent years. The same level of funding is currently budgeted for the 2024-25 school year. Services provided by this funding are included in the LCAP.

Expenditures: Staffing

Most positions in the District are funded by the Local Control Funding Formula, and are reflected in the Local Control Accountability Plan (LCAP). Personnel costs include the salary and benefit expenses associated with the certificated and classified union contract agreements, along with the expenses for management and classified/confidential positions. Wage increases for the 2023-24 school year have been negotiated and settled with the REA and CSEA bargaining units; these corresponding cost increases have also been determined for the management/confidential class of employees for the 2023-24 year, as well. Wage increases for the REA bargaining unit have been settled for the 2024-25 budget year and have been factored into the budget and MYP projections. *Wage increases for CSEA and management/confidential for the 2024-25 school year have not yet been settled or factored into the budget or MYP projections.*

Additional positions are funded using Restricted Categorical funds, including federal Title funds, and other restricted funds, including the Arts, Music and Instructional Materials grant, Learning Recovery Block grant and other small grants. Many of these positions are considered to be temporary, as most of these funds are short-term in nature. The Administration is developing plans for the use of the one-time grants that were allocated by the State in the 2022-23 school year.

Reductions for these temporary services will be necessary in the spring of the 2024-25 budget or subsequently projected years and have been budgeted in the MYP.

Expenditures: Supply and Service

Instructional materials, supplies, services, and other operating expenses continue to reflect the District’s priorities as identified in the 2024-25 proposed LCAP. Inflationary increases of 3% for services and 2% for supplies are factored into the MYP.

Contributions to Restricted Program: Special Education, Deferred Maintenance, Title I, Cafeteria

The Special Education program expenses for 2024-25 are estimated to be \$5.67M with revenue estimated at just over \$1.9M. The District apportions \$218K of revenue to the Charter School to support their program, as the Charter does not receive any direct Special Education funding. This deficiency of \$3.7M of revenue over District expenditures is budgeted as a contribution from the unrestricted general fund.

The Cafeteria program is currently operating as one SFA within the District, and serves Charter students as well as District students. All revenues and expenditures for both agencies are accounted for and budgeted in the District's Fund 13. Revenue for the Cafeteria program is budgeted at \$1.9M. As a result of the new state funding (introduced in 2021-22) for universal meal service, a contribution from the General Fund was not necessary, as the program was self-sustaining, and it appears that this year's program may also be self-sustaining.

The Deferred Maintenance program expenses for 2022-23 are estimated to be \$1.6M, with no revenue. This program is funded from a contribution from the general fund. Most District maintenance workers are funded through this program, as well as costs for routine facility repairs and maintenance.

The Federal Title I program supports activities that supplement the state funded educational program. The District is budgeted to receive \$300K in Title I funding. The District will contribute \$163K from the general fund to enhance the program's services.

CONCLUSIONS

The Roseland School District is financially solvent and anticipates being able to fund the state required minimum reserve of 3% of expenditures during the budget year, as well as the two subsequent years. However, the District is significantly deficit spending, which could have a long term negative effect on the District's solvency.

The District Board adopted resolution 11-19 which provides for an additional 12% reserve. Due to the deficit spending occurring in the 2023-24 year, as well as is budgeted to occur in the 2024-25 budget year and projected subsequent years, the District is unable to meet the required local reserve levels mandated in this resolution. This shortfall is likely to increase when wage settlements are reached with CSEA and the unrepresented management group for the 2024-25 school year. It is recommended that the District engage in a budget stabilization planning process that would result in cost reductions to ensure long term fiscal solvency, and, potentially, to restore the additional 12% local reserve.

BUDGET ASSUMPTIONS SUMMARY

Revenue

LCFF Assumption	2023-24	2024-25	2025-26	2026-27
COLA	8.22%	1.07%	2.93%	3.08%
Enrollment	1465	1515	1515	1515
Funded Attendance (ADA)	1396	1396	1396	1396
Funded Unduplicated %	93.48%	93.70%	93.65%	91.49%

Expenditures

Assumption	2023-24	2024-25	2025-26	2026-27
Step & Column Increase	2%	2%	2%	2%
Estimated benefit Increase	0.5%	0.5%	0.5%	0.5%
Supply Costs Increase	2%	2%	2%	2%
Service Costs Increase	3%	3%	3%	3%

Statement of Excess Reserves

District: Roseland School District
CDS #: 49-70904-0000000

Adopted Budget
2024-25 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2024-25 Budget
01	General Fund	\$12,886,330.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$608,539.00
Total Assigned and Unassigned Ending Fund Balances		\$13,494,869.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$1,611,857.00
Remaining Balance to Substantiate Need		\$11,883,012.00

Objects 9780/9789/9790
(Exclude all non-spendable, restricted & committed funds)

Form 01
Form 17

Form 01CS Line 10B-4
Form 01CS Line 10B-7

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

Form	Fund	2024-25 Budget	Description of Need
01	General Fund	\$11,274,473.00	Local reserve (12%) and deficit spending for restricted and unrestricted expenses in budget and subsequent years in MYP
17	General Fund	\$608,539.00	Future textbook adoptions
01	General Fund		
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$11,883,012.00	

Remaining Unsubstantiated Balance **\$0.00**

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

2024-25 Adopted Budget and Multiyear Projection

ROSELAND SCHOOL DISTRICT																				
2024-25 Adopted Budget & Multi-Year Projections for 2024-25 and 2025-26																				
REVENUE	2023-24 Estimated Actuals				2024-25 Adopted Budget				2025-26 Projections				2026-27 Projections							
	COLA		ADA: 8.22%		ADA: 95.29%		COLA		ADA: 92.14%		COLA		ADA: 92.14%		COLA		ADA: 92.14%			
	Funded ADA: 1396		8.22%		1,465		Funded ADA: 1396		1.07%		Funded ADA: 1396		2.93%		Funded ADA: 1396		3.08%			
	Enrollment						Enrollment				Enrollment				Enrollment					
	3 yr ave. Unduplicated Pupil Percentage: 93.38%				3 yr ave. Unduplicated Pupil Percentage: 93.54%				3 yr ave. Unduplicated Pupil Percentage: 93.48%				3 yr ave. Unduplicated Pupil Percentage: 91.49%							
LCFF Sources	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
8010-8099	21,705,452	476,571	22,182,023		22,068,412	476,571	22,544,983		22,706,423	476,571	23,182,994		23,407,323	476,571	23,883,894		23,407,323	476,571	23,883,894	
Federal Revenues	20,000	2,405,313	2,425,313		-	1,157,690	1,157,690		-	1,157,690	1,157,690		-	1,157,690	1,157,690		-	1,157,690	1,157,690	
Other State Revenues	536,086	7,396,392	7,932,478		448,627	6,677,792	7,126,419		448,627	6,750,000	7,198,627		448,627	6,750,000	7,198,627		448,627	6,750,000	7,198,627	
Local Revenues	19,198,562	597,799	19,796,361		19,031,223	597,799	19,629,022		19,031,223	597,799	19,786,300		19,507,004	279,296	20,280,957		19,994,679	286,279	20,280,957	
	41,460,100	10,876,075	52,336,175		41,548,262	8,909,852	50,458,114		42,662,054	8,663,557	51,325,611		43,850,629	8,670,540	52,521,168		43,850,629	8,670,540	52,521,168	
EXPENDITURES																				
Certificated Salaries	18,259,872	2,755,326	21,015,198		19,320,913	3,271,936	22,592,849		19,320,913	3,271,936	22,592,849		19,155,530	3,229,378	22,384,908		19,538,640	2,745,284	22,283,924	
Classified Salaries	4,770,360	1,605,232	6,375,592		4,776,155	1,594,002	6,370,157		4,776,155	1,594,002	6,370,157		4,871,678	1,625,882	6,497,560		4,969,112	1,383,738	6,352,850	
Employee Benefits - Employer Contribution	10,537,058	3,896,393	14,433,451		11,091,710	4,340,527	15,432,237		11,091,710	4,340,527	15,432,237		11,026,578	4,338,626	15,365,204		11,136,843	3,964,590	15,101,433	
Instructional Materials, Textbooks, Supplies	959,563	636,266	1,595,829		368,521	293,732	662,253		368,521	293,732	662,253		375,891	299,607	675,498		383,409	288,565	671,974	
Services, Other Operating Expenses	2,866,343	6,917,953	9,784,296		2,375,872	6,040,439	8,416,311		2,375,872	6,040,439	8,416,311		2,447,148	6,221,652	8,668,800		2,520,563	6,408,302	8,928,864	
Capital Outlay	4,780	277,345	282,125		-	0	-		-	0	-		-	-	-		-	-	-	
Other Outgo	253,019	253,019			254,772	0	254,772		254,772	0	254,772		254,772	-	254,772		254,772	-	254,772	
	37,650,995	16,088,514	53,739,509		38,187,943	15,540,636	53,728,579		38,187,943	15,540,636	53,728,579		38,131,597	15,715,145	53,846,742		38,803,339	14,790,478	53,593,818	
Total Expenditures																				
Excess (Deficiency)																				
Interfund Transfers In	3,809,105	(5,212,439)	(1,403,334)		3,360,319	(6,630,784)	(3,270,465)		3,360,319	(6,630,784)	(3,270,465)		4,530,457	(7,051,588)	(2,521,131)		5,047,290	(6,119,939)	(1,072,649)	
Interfund Transfers Out	660,403		660,403		-	-	-		-	-	-		-	-	-		-	-	-	
Other Sources	(3,500,000)		(3,500,000)		-	-	-		-	-	-		-	-	-		-	-	-	
Other Uses			-		-	-	-		-	-	-		-	-	-		-	-	-	
Contribution to Restricted Program	(4,883,266)	4,883,266			(5,524,865)	5,524,865			(5,524,865)	5,524,865			(5,662,987)	5,662,987			(5,804,561)	5,804,561		
Total Transfers/Other Uses	(7,722,863)	4,883,266	(2,839,597)		(5,524,865)	5,524,865			(5,524,865)	5,524,865			(5,662,987)	5,662,987			(5,804,561)	5,804,561		
	(3,913,757)	(329,173)	(4,242,931)		(2,164,546)	(1,105,919)	(3,270,465)		(2,164,546)	(1,105,919)	(3,270,465)		(1,132,530)	(1,388,601)	(2,521,131)		(757,272)	(315,378)	(1,072,649)	
FUND BALANCE																				
Beginning Balance	12,721,309	7,678,414	20,399,723		8,807,552	7,349,241	16,156,793		8,807,552	7,349,241	16,156,793		6,643,006	6,243,322	12,886,328		5,510,476	4,854,720	10,365,196	
	8,807,552	7,349,241	16,156,792		6,643,006	6,243,322	12,886,328		6,643,006	6,243,322	12,886,328		5,510,476	4,854,720	10,365,196		4,753,204	4,539,343	9,297,547	
Components of Ending Balance:																				
Revolving Cash 9711	17,500		17,500		17,500		17,500		17,500		17,500		17,500		17,500		17,500		17,500	
Prepaid 9713																				
9740		7,349,241	7,349,241			6,243,322	6,243,322			6,243,322	6,243,322			4,854,720	4,854,720			4,539,343	4,539,343	
9780 Assigned, Sped, Textbooks, Facilities -See			-				-				-				-				-	
Reserve for Econ.Uncert. 3%	1,697,373		1,697,373		1,611,857		1,611,857		1,611,857		1,611,857		1,615,402		1,615,402		1,607,815		1,607,815	
Board Res. #11-19 /Additional 12%	6,888,553		6,888,553		5,013,648		5,013,648		5,013,648		5,013,648		3,877,574		3,877,574		3,127,890		3,127,890	
	204,125	-	-		0	-	0		0	-	-		(0)	-	(0)		(0)	-	(0)	
/Unassigned/Unappropriated Amount																				
					</															

Cash Flow Worksheets

Adopted Budget Cash Flow

District Name:

→ Roseland

MOST RECENT FISCAL YEAR: HISTORICAL PERCENTAGE DATA (FOR EVALUATION OF MONTH-TO-MONTH FLUCTUATIONS)

MOST RECENT FISCAL YEAR ANALYSIS
Monthly Line Items: Percentage of Annual Totals

Object No.		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Annual Total
A. BEGINNING CASH		9110												
B. REVENUES														
LCFF Sources:		Most Recent Fiscal Year Line Items: Percentage of Annual Totals by Month												
StateAid/ EPA/ transfers		8011-8099	21.1%	3.2%	14.2%	6.6%	6.6%	15.4%	6.6%	4.7%	11.5%	4.7%	10.8%	100.0%
LCFF Sources:														
Property Taxes		8023-804x	0.0%	0.4%	0.5%	0.3%	0.4%	65.7%	0.6%	0.2%	0.2%	14.1%	5.0%	100.0%
Federal Revenue		8100-8299	-29.3%	-31.6%	0.0%	3.8%	9.8%	3.4%	12.4%	17.7%	0.0%	0.0%	20.7%	100.0%
Other State Revenue		8300-8599	-3.1%	0.0%	5.5%	13.8%	5.6%	12.5%	15.4%	-0.2%	7.8%	9.4%	19.2%	100.0%
Other Local Revenue		8600-8792	-0.1%	3.0%	8.8%	9.8%	8.9%	0.3%	18.8%	10.0%	8.9%	10.4%	3.3%	100.0%
Interfund Transfer In		8900-8999	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
TOTAL REVENUES			3.4%	0.5%	7.7%	7.4%	6.3%	17.3%	11.6%	6.0%	7.3%	6.1%	18.8%	100.0%
C. EXPENDITURES														
Certificated Salaries		1000-1999	0.6%	9.1%	9.5%	9.6%	9.8%	9.8%	9.7%	9.6%	9.8%	9.9%	10.1%	100.0%
Classified Salaries		2000-2999	3.4%	8.7%	9.0%	9.7%	9.5%	9.0%	9.0%	9.1%	8.7%	9.0%	5.8%	100.0%
Employee Benefits		3000-3999	1.4%	8.8%	9.2%	9.7%	9.8%	9.7%	9.7%	9.7%	9.8%	9.7%	2.8%	100.0%
Books and Supplies		4000-4999	0.1%	2.0%	6.8%	5.6%	2.0%	3.9%	2.2%	2.8%	0.0%	3.1%	3.5%	100.0%
Svcs/Other Oper Exps		5000-5999	0.7%	13.4%	3.0%	8.1%	8.5%	3.6%	17.8%	7.1%	4.3%	11.5%	68.0%	100.0%
Capital Outlay		6000-6999	0.0%	0.1%	0.0%	0.0%	0.2%	0.3%	0.3%	0.2%	12.2%	10.8%	19.4%	100.0%
Other Outgo		7000-7999	5.7%	0.0%	0.0%	93.3%	0.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	100.0%
TOTAL EXPENDITURES			1.5%	8.8%	7.5%	14.9%	8.6%	7.7%	10.1%	8.2%	7.9%	9.1%	7.8%	100.0%
D-1 INCREASE/(DECREASE)														
Revolving Cash		9130	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Accounts Receivable		9210-9299	80.7%	48.3%	2.3%	17.3%	0.0%	-8.3%	2.2%	9.3%	0.0%	0.0%	0.0%	100.0%
Due from Other Funds		9310-9319	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Stores		932X	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Prepaid Expenditures		9330	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL CHANGES IN ASSETS			80.7%	48.3%	2.3%	17.3%	0.0%	-8.3%	2.2%	9.3%	0.0%	0.0%	-51.8%	100.0%
D-2 INCREASE/(DECREASE)														
Accounts Payable/														
Payroll/Due to Govt		9500-9599	391.0%	143.0%	-13.5%	0.5%	-13.8%	-13.4%	-27.3%	-15.0%	-13.4%	-14.4%	-182.8%	100.0%
Due to Other Funds		9610	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Temporary Loans		9615	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TRAN Payable		9641	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unearned Revenue		9650-9659	0.0%	0.0%	0.0%	45.2%	0.0%	8.8%	0.0%	10.6%	0.0%	0.0%	35.3%	100.0%
TOTAL CHANGE IN LIABILITIES			194.1%	71.6%	-6.7%	22.8%	-6.9%	-2.3%	-13.6%	-2.1%	-6.6%	-7.1%	-73.2%	100.0%
D-3 AUDIT ADJUSTMENT		97xx	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
NET INCREASE/(DECREASE) IN CASH from changes in assets, liabilities and audit adj			3.1%	32.5%	8.5%	13.5%	4.7%	-12.5%	12.9%	17.2%	4.5%	47.8%	5.0%	100.0%
NET CHANGE IN CASH:														
INCREASE/(DECREASE)			-63.1%	240.0%	-0.7%	265.0%	89.3%	-271.5%	-42.5%	66.9%	31.1%	-15.4%	-269.8%	100.0%
F. ENDING CASH (A + E)														
G. ENDING CASH PLUS ACCRUALS														

Adopted Budget Cash Flow

District Name:

→ Roseland

ADOPTED BUDGET FISCAL YEAR:
DATA INPUT SECTION
(PROJECTED)

PROJECTED MONTHLY CASH FLOW
ADOPTED BUDGET FISCAL YEAR: 2024-25

Start with
your
projected
actual cash
balance on
July 1

(Includes
revenue and
expenditure
accruals at
year end--cash
is adjusted
through
section D
below)

Important!

Enter your
current
working
budget totals
in this column

Use this column
working tool
to get "Total"
to match
"Budget" for
revenues / exp
/ other

		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACC'RUALS/ NON-CASH	OTHER	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
Object No.																		
A. BEGINNING CASH		9110	17,027,860	16,414,405	12,646,023	11,735,235	11,062,298	9,399,314	13,598,039	14,021,682	12,269,353	11,953,727	10,114,886					
B. REVENUES																		
LCFF Sources:																		
State/Aid/ EPA/ transfers		8011-8099	2,710,982	385,448	1,798,756	899,378	1,927,239	899,378	2,168,914	2,168,914	2,168,914	2,168,914	545,703			12,848,257	12,848,257	(0)
LCFF Sources:																		
Property Taxes		802x-804x	-	36,111	45,139	27,083	5,931,251	54,167	18,056	1,272,917	451,389	1,137,500	1,077,809			9,027,779	9,027,779	0
Federal Revenue		8100-8299	(339,203)	350,000	150,000	43,992	113,454	39,361	143,554	267,641	267,641	239,642	1,077,809			2,558,802	2,558,802	0
Other State Revenue		8300-8599	(220,919)	-	391,953	983,446	399,079	890,802	1,097,469	(14,253)	555,861	609,883	1,266,197		1,800,455	8,817,672	8,817,672	(0)
Other Local Revenue		8600-8792	(19,629)	588,871	1,727,354	1,923,644	1,746,983	88,704	3,690,236	1,962,902	1,746,983	2,041,418	3,513,595			19,658,839	19,658,839	(0)
Interfund Transfer In		8900-8999	-	-	-	-	-	-	-	-	-	-	-			-	-	-
TOTAL REVENUES			2,131,231	1,360,429	4,113,202	3,877,544	3,195,006	8,877,357	5,884,823	2,814,029	4,130,331	3,558,054	8,189,988	-	1,800,455	52,911,349	52,911,349	0
C. EXPENDITURES																		
Certificated Salaries		1000-1999	135,557	2,033,356	2,526,924	2,168,914	2,168,914	2,168,914	2,168,914	2,168,914	2,168,914	2,168,914	545,703			22,592,849	22,592,849	0
Classified Salaries		2000-2999	404,799	551,463	603,314	586,054	583,314	583,314	583,314	589,684	574,204	573,314	579,541			6,798,371	6,798,371	0
Employee Benefits		3000-3999	216,051	1,158,037	1,533,991	1,396,927	1,412,359	1,296,927	1,296,927	1,312,359	1,296,927	1,412,359	300,615		1,800,455	15,730,862	15,730,862	0
Books and Supplies		4000-4999	666	13,313	65,264	57,277	33,313	25,960	14,644	28,638	5,000	40,635	324,244			662,253	662,253	0
Saves/Other Oper Exps		5000-5999	163,000	1,227,866	475,507	750,200	785,850	530,000	1,700,000	850,000	495,000	1,060,500	2,026,872			11,125,525	11,125,525	(0)
Capital Outlay		6000-6999	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Other Outgo		7000-7999	254,772	-	-	-	-	-	-	-	-	-	-			254,772	254,772	-
TOTAL EXPENDITURES			1,174,845	4,984,036	5,205,001	4,959,372	4,986,490	4,605,115	5,763,799	4,927,793	4,570,957	5,141,179	4,376,975	-	1,800,455	57,164,632	57,164,632	0
CHANGES IN CURRENT ASSETS:																		
D-1 INCREASE/(DECREASE)																		
Revolving Cash		9130	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Accounts Receivable		9210-9299	(1,930,158)	(1,155,225)	(55,011)	(413,776)	-	198,517	(52,619)	(222,435)	-	-	1,238,937			(2,391,770)	(2,391,770)	-
Due from Other Funds		9310-9319	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Stores		932X	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Prepaid Expenditures		9330	-	-	-	-	-	-	-	-	-	-	-			-	-	-
TOTAL CHANGES IN ASSETS			(1,930,158)	(1,155,225)	(55,011)	(413,776)	-	198,517	(52,619)	(222,435)	-	-	1,238,937			(2,391,770)	(2,391,770)	-
CHANGES IN LIABILITIES:																		
D-2 (INCREASE)/DECREASE																		
Accounts Payable/		9500-9599	3,500,000	1,300,000	(126,000)	4,885	(128,500)	(125,000)	(250,000)	(139,000)	(125,000)	(134,000)	(774,886)			1,702,499	1,702,499	(1,702,499)
Payroll/Due to Govt		9610	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Due to Other Funds		9615	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Temporary Loans		962X	-	-	-	-	-	-	-	-	-	-	-			-	-	-
TRAN Payable		9641	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Unearned Revenue		9650-9659	-	-	-	-	-	-	-	-	-	-	-			-	-	-
TOTAL CHANGE IN LIABILITIES			3,500,000	1,300,000	(126,000)	4,885	(128,500)	(125,000)	(250,000)	(139,000)	(125,000)	(134,000)	(774,886)			1,702,499	1,702,499	(1,702,499)
D-3 AUDIT ADJUSTMENT		97XX																
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj			(1,569,842)	(144,775)	181,011	408,891	128,500	(73,517)	302,619	361,435	125,000	1,300,000	(464,051)			689,271	689,271	-
NET CHANGE IN CASH:			(613,456)	(3,768,381)	(910,788)	(672,937)	(1,662,984)	4,198,725	423,643	(1,752,329)	(315,626)	(1,555,715)	3,348,962			(3,564,012)	(3,564,012)	-
E. INCREASE/(DECREASE)																		
F. ENDING CASH (A + E)			16,414,405	12,646,023	11,735,235	11,062,298	9,399,314	13,598,039	14,021,682	12,269,353	11,953,727	10,114,886	13,463,849		3,600,910	13,463,849	13,463,849	-
G. ENDING CASH, PLUS ACCRUALS																		

Local Control Funding Formula (LCFF) Calculator Worksheets

Roseland (70904) - Adopted Budget 2024-25 & Estimated Actuals 2023-24

6/17/2024

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation								
Base Grant Proration Factor	0.00%	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,617,476	\$11,613,434	\$13,163,484	\$13,938,441	\$14,087,622	\$14,500,505	\$14,947,475	\$15,440,534
Grade Span Adjustment	648,782	672,063	761,032	854,279	863,386	888,220	915,537	946,165
Supplemental Grant	2,121,662	2,302,793	2,603,606	2,762,688	2,797,034	2,877,077	2,966,067	3,063,985
Concentration Grant	2,205,934	3,092,014	3,483,705	3,690,339	3,745,378	3,849,028	3,968,688	4,099,707
Add-ons: Targeted Instructional Improvement Block Grant	8,389	8,389	8,389	8,389	8,389	8,389	8,389	8,389
Add-ons: Home-to-School Transportation	250,000	250,000	250,000	270,550	273,445	281,457	290,126	299,700
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	124,897	180,766	293,158	301,747	311,041	321,305
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$15,852,243	\$17,938,693	\$20,395,113	\$21,705,452	\$22,068,412	\$22,706,423	\$23,407,323	\$24,179,785
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$15,852,243	\$17,938,693	\$20,395,113	\$21,705,452	\$22,068,412	\$22,706,423	\$23,407,323	\$24,179,785
LCFF Entitlement Per ADA								
	\$ 11,573	\$ 12,589	\$ 14,300	\$ 15,548	\$ 15,808	\$ 16,265	\$ 16,767	\$ 17,321
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 8,727,239	\$ 9,342,709	\$ 14,034,137	\$ 12,458,318	\$ 12,774,972	\$ 13,284,833	\$ 13,847,083	\$ 14,466,413
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 2,168,929	\$ 2,976,682	\$ 1,168,697	\$ 4,327,303	\$ 4,373,609	\$ 4,501,759	\$ 4,640,409	\$ 4,793,541
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$ 9,142,246	\$ 9,935,517	\$ 8,972,895	\$ 9,027,779	\$ 9,027,779	\$ 9,027,779	\$ 9,027,779	\$ 9,027,779
In-Lieu of Property Taxes (Object Code 8096)	(4,186,171)	(4,316,215)	(3,780,616)	(4,107,948)	(4,107,948)	(4,107,948)	(4,107,948)	(4,107,948)
Property Taxes net of In-Lieu	\$ 4,956,075	\$ 5,619,302	\$ 5,192,279	\$ 4,919,831	\$ 4,919,831	\$ 4,919,831	\$ 4,919,831	\$ 4,919,831
TOTAL FUNDING	\$15,852,243	\$17,938,693	\$20,395,113	\$21,705,452	\$22,068,412	\$22,706,423	\$23,407,323	\$24,179,785
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$15,852,243	\$17,938,693	\$20,395,113	\$21,705,452	\$22,068,412	\$22,706,423	\$23,407,323	\$24,179,785
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.3715693%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purpose)	\$ 2,168,929	\$ 2,976,682	\$ 1,168,697	\$ 4,327,303	\$ 4,373,609	\$ 4,501,759	\$ 4,640,409	\$ 4,793,541
EPA, Current Year (Object Code 8012)	\$ 2,168,929	\$ 2,976,541	\$ 1,168,697	\$ 4,327,303	\$ 4,373,609	\$ 4,501,759	\$ 4,640,409	\$ 4,793,541
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 3,635.00	\$ (210,087.00)	\$ (438,653.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)								
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 11,266,258	\$ 12,285,497	\$ 13,924,516	\$ 14,792,720	\$ 14,951,008	\$ 15,388,725	\$ 15,863,012	\$ 16,386,699
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,327,596	\$ 5,394,807	\$ 6,087,511	\$ 6,455,027	\$ 6,542,412	\$ 6,726,105	\$ 6,934,755	\$ 7,163,692
Percentage to Increase or Improve Services	38.41%	43.91%	43.72%	43.62%	43.76%	43.71%	43.72%	43.72%

Roseland (70904) - Adopted Budget 2024-25 & Estimated Actuals 2023-24									
6/17/2024									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,435	1,469	1,459	1,465	1,515	1,515	1,515	1,515	1,515
COE Enrollment	6	5	6	5	5	5	5	5	5
Total Enrollment	1,441	1,474	1,465	1,470	1,520	1,520	1,520	1,520	1,520
Unduplicated Pupil Count	1,349	1,368	1,370	1,372	1,419	1,419	1,419	1,419	1,419
COE Unduplicated Pupil Count	3	3	2	2	2	2	2	2	2
Total Unduplicated Pupil Count	1,352	1,371	1,372	1,374	1,421	1,421	1,421	1,421	1,421
Rolling %, Supplemental Grant	94.1600%	93.7200%	93.4900%	93.3800%	93.5400%	93.4800%	93.4900%	93.4900%	93.4900%
Rolling %, Concentration Grant	94.1600%	93.7200%	93.4900%	93.3800%	93.5400%	93.4800%	93.4900%	93.4900%	93.4900%

Roseland (70904) - Adopted Budget 2024-25 & Estimated Actuals 2023-24									
6/17/2024									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			805.59	805.59	795.05	765.29	824.22	824.22	
Grades 4-6			554.16	554.16	619.24	580.97	565.18	565.18	
Grades 7-8			-	-	-	-	-	-	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			1,359.75	1,359.75	1,414.29	1,346.26	1,389.40	1,389.40	
NSS			-	-	-	-	-	-	
Combined Subtotal			1,359.75	1,359.75	1,414.29	1,346.26	1,389.40	1,389.40	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			805.59	795.05	765.29	824.22	824.22	824.22	
Grades 4-6			554.16	619.24	580.97	565.18	565.18	565.18	
Grades 7-8			-	-	-	-	-	-	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			1,359.75	1,414.29	1,346.26	1,389.40	1,389.40	1,389.40	
NSS			-	-	-	-	-	-	
Combined Subtotal			1,359.75	1,414.29	1,346.26	1,389.40	1,389.40	1,389.40	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	805.59	805.59	795.05	765.29	824.22	824.22	824.22	824.22	
Grades 4-6	554.16	554.16	619.24	580.97	565.18	565.18	565.18	565.18	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,359.75	1,359.75	1,414.29	1,346.26	1,389.40	1,389.40	1,389.40	1,389.40	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,359.75	1,359.75	1,414.29	1,346.26	1,389.40	1,389.40	1,389.40	1,389.40	
Net Adjustment to Prior Year ADA for Charter Shift									
Second prior year charter school shift percentage			0%	0%	0%	0%	0%	0%	
Prior year charter school shift percentage			0%	0%	0%	0%	0%	0%	
Prior 3-Year Average ADA (If charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3	802.08	788.64	794.85	794.85	804.58	824.22	824.22	824.22	
Grades 4-6	575.85	584.79	588.46	588.46	570.44	565.18	565.18	565.18	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	1,377.93	1,373.43	1,383.31	1,383.31	1,375.02	1,389.40	1,389.40	1,389.40	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,377.93	1,373.43	1,383.31	1,383.31	1,375.02	1,389.40	1,389.40	1,389.40	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3			795.05	824.22	824.22	824.22	824.22	824.22	
Grades 4-6			619.24	565.18	565.18	565.18	565.18	565.18	
Grades 7-8			-	-	-	-	-	-	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			1,414.29	1,389.40	1,389.40	1,389.40	1,389.40	1,389.40	
NSS			-	-	-	-	-	-	
Combined Subtotal			1,414.29	1,389.40	1,389.40	1,389.40	1,389.40	1,389.40	
Change in LCFF ADA (excludes NSS ADA)									
Grades TK-3			1,346.26	1,389.40	1,389.40	1,389.40	1,389.40	1,389.40	
Grades 4-6			(68.03)	43.14	-	-	-	-	
Grades 7-8			Increase	Increase	No Change	No Change	No Change	No Change	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			1,346.26	1,389.40	1,389.40	1,389.40	1,389.40	1,389.40	
NSS			-	-	-	-	-	-	
Combined Subtotal			1,346.26	1,389.40	1,389.40	1,389.40	1,389.40	1,389.40	
Change in LCFF ADA (excludes NSS ADA)			(68.03)	43.14	-	-	-	-	
			Increase	Increase	No Change	No Change	No Change	No Change	

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Roseland (70904) - Adopted Budget 2024-25 & Estimated Actuals 2023-24																
6/17/2024																
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28								
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	11,769	\$	12,859	\$	14,543	\$	15,728	\$	15,911	\$	16,371	\$	16,877	\$	17,434
Grades 4-6	\$	10,821	\$	11,822	\$	13,371	\$	14,461	\$	14,630	\$	15,053	\$	15,519	\$	16,030
Grades 7-8	\$	11,142	\$	12,172	\$	13,768	\$	14,889	\$	15,063	\$	15,499	\$	15,977	\$	16,504
Grades 9-12	\$	13,249	\$	14,473	\$	16,371	\$	17,704	\$	17,912	\$	18,431	\$	18,999	\$	19,626
Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,025	\$	10,319	\$	10,637	\$	10,988
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,144	\$	12,500	\$	12,885	\$	13,310
Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,043	\$	1,073	\$	1,106	\$	1,143
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	316	\$	325	\$	335	\$	346
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,935	\$	10,119	\$	10,951	\$	11,068	\$	11,392	\$	11,743	\$	12,131
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484
Grades 9-12	\$	9,572	\$	10,057	\$	11,391	\$	12,327	\$	12,460	\$	12,825	\$	13,220	\$	13,656
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	8,093	\$	9,166	\$	9,919	\$	10,025	\$	10,319	\$	10,637	\$	10,988
Grades 4-6	\$	7,818	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154
Grades 7-8	\$	8,050	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484
Grades 9-12	\$	9,329	\$	9,802	\$	11,102	\$	12,015	\$	12,144	\$	12,500	\$	12,885	\$	13,310
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	842	\$	953	\$	1,032	\$	1,043	\$	1,073	\$	1,106	\$	1,143
Grades 9-12	\$	243	\$	255	\$	289	\$	312	\$	316	\$	325	\$	335	\$	346
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,701	\$	1,787	\$	2,024	\$	2,190	\$	2,214	\$	2,278	\$	2,349	\$	2,426
Grades 4-6	\$	1,564	\$	1,643	\$	1,861	\$	2,014	\$	2,035	\$	2,095	\$	2,160	\$	2,231
Grades 7-8	\$	1,610	\$	1,692	\$	1,916	\$	2,073	\$	2,096	\$	2,157	\$	2,223	\$	2,297
Grades 9-12	\$	1,914	\$	2,011	\$	2,278	\$	2,465	\$	2,492	\$	2,565	\$	2,644	\$	2,731
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	94,166	\$	93,722	\$	93,499	\$	93,388	\$	93,549	\$	93,498	\$	93,499	\$	93,499
Grades 4-6	\$	1,601	\$	1,675	\$	1,892	\$	2,045	\$	2,071	\$	2,130	\$	2,196	\$	2,268
Grades 7-8	\$	1,472	\$	1,540	\$	1,740	\$	1,880	\$	1,904	\$	1,958	\$	2,019	\$	2,086
Grades 9-12	\$	1,516	\$	1,585	\$	1,791	\$	1,936	\$	1,960	\$	2,016	\$	2,079	\$	2,147
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	4,252	\$	5,808	\$	6,577	\$	7,118	\$	7,194	\$	7,405	\$	7,633	\$	7,885
Grades 4-6	\$	3,909	\$	5,340	\$	6,048	\$	6,545	\$	6,615	\$	6,809	\$	7,019	\$	7,250
Grades 7-8	\$	4,025	\$	5,498	\$	6,227	\$	6,739	\$	6,811	\$	7,010	\$	7,226	\$	7,465
Grades 9-12	\$	4,786	\$	6,537	\$	7,404	\$	8,013	\$	8,099	\$	8,336	\$	8,593	\$	8,876
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	39,160	\$	38,720	\$	38,490	\$	38,380	\$	38,540	\$	38,480	\$	38,490	\$	38,490
Grades 4-6	\$	1,665	\$	2,249	\$	2,532	\$	2,732	\$	2,773	\$	2,849	\$	2,938	\$	3,035
Grades 7-8	\$	1,531	\$	2,068	\$	2,328	\$	2,512	\$	2,549	\$	2,620	\$	2,701	\$	2,791
Grades 9-12	\$	1,576	\$	2,129	\$	2,397	\$	2,586	\$	2,625	\$	2,698	\$	2,781	\$	2,873
	\$	1,874	\$	2,531	\$	2,850	\$	3,075	\$	3,121	\$	3,208	\$	3,307	\$	3,417

Adopted Budget SACS Forms:

- **Certification**
- **Form A – Average Daily Attendance / Enrollment Summary**
- **Fund 01 – General Fund**
- **Fund 08 – Student Activity Fund**
- **Fund 12 – Child Development Fund**
- **Fund 13 – Cafeteria Special Revenue Fund**
- **Fund 14 – Deferred Maintenance Fund**
- **Fund 17 – Special Reserve Fund**
- **Fund 21 – Building Fund**
- **Fund 25 – Capital Facilities Fund**
- **Fund 40 – Special Reserve for Capital Outlay Fund**
- **Form SIA - Summary of Interfund Activities**
- **Form CS – Criterion and Standards**
- **Technical Review Checks**

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:

Public Hearing:

Place: District Office - 1691 Burbank Avenue, Santa Rosa

District Office - 1691
Place: Burbank Avenue, Santa
Rosa, CA

Date: 6/10/2024

Date: 6/12/2024

Time: 5pm

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: Amy Nichols

Telephone: 707-545-0102

Title: CBO

E-mail: anichols@roselandsd.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X	 X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/20/2024
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

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)	1,395.71	1,395.71	1,396.00	1,389.40	1,389.40	1,396.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,395.71	1,395.71	1,396.00	1,389.40	1,389.40	1,396.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.99	4.99	4.99	4.99	4.99	4.99
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.99	4.99	4.99	4.99	4.99	4.99
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,400.70	1,400.70	1,400.99	1,394.39	1,394.39	1,400.99
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	21,705,452.00	476,571.00	22,182,023.00	22,068,412.00	476,571.00	22,544,983.00	1.6%
2) Federal Revenue		8100-8299	20,000.00	2,405,313.00	2,425,313.00	0.00	1,157,690.00	1,157,690.00	-52.3%
3) Other State Revenue		8300-8599	536,086.00	7,396,392.00	7,932,478.00	448,627.00	6,677,792.00	7,126,419.00	-10.2%
4) Other Local Revenue		8600-8799	19,198,562.00	597,799.00	19,796,361.00	19,031,223.00	597,799.00	19,629,022.00	-0.8%
5) TOTAL, REVENUES			41,460,100.00	10,876,075.00	52,336,175.00	41,548,262.00	8,909,852.00	50,458,114.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,259,872.00	2,755,324.64	21,015,196.64	19,320,913.00	3,271,936.00	22,592,849.00	7.5%
2) Classified Salaries		2000-2999	4,770,360.00	1,605,231.50	6,375,591.50	4,776,155.00	1,594,002.00	6,370,157.00	-0.1%
3) Employee Benefits		3000-3999	10,537,058.00	3,896,392.62	14,433,450.62	11,091,710.00	4,340,527.00	15,432,237.00	6.9%
4) Books and Supplies		4000-4999	959,563.10	636,266.37	1,595,829.47	368,521.00	293,732.00	662,253.00	-58.5%
5) Services and Other Operating Expenditures		5000-5999	2,866,343.00	6,917,953.20	9,784,296.20	2,375,872.00	6,040,439.00	8,416,311.00	-14.0%
6) Capital Outlay		6000-6999	4,780.00	277,343.12	282,123.12	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	253,019.00	0.00	253,019.00	254,772.00	0.00	254,772.00	0.7%
7400-7499									
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,650,995.10	16,088,511.45	53,739,506.55	38,187,943.00	15,540,636.00	53,728,579.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,809,104.90	(5,212,436.45)	(1,403,331.55)	3,360,319.00	(6,630,784.00)	(3,270,465.00)	133.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	660,404.00	0.00	660,404.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,883,266.14)	4,883,266.14	0.00	(5,524,865.00)	5,524,865.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,722,862.14)	4,883,266.14	(2,839,596.00)	(5,524,865.00)	5,524,865.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,913,757.24)	(329,170.31)	(4,242,927.55)	(2,164,546.00)	(1,105,919.00)	(3,270,465.00)	-22.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,721,309.00	7,678,414.00	20,399,723.00	8,807,551.76	7,349,243.69	16,156,795.45	-20.8%
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)			12,721,309.00	7,678,414.00	20,399,723.00	8,807,551.76	7,349,243.69	16,156,795.45	-20.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,721,309.00	7,678,414.00	20,399,723.00	8,807,551.76	7,349,243.69	16,156,795.45	-20.8%
2) Ending Balance, June 30 (E + F1e)			8,807,551.76	7,349,243.69	16,156,795.45	6,643,005.76	6,243,324.69	12,886,330.45	-20.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	17,500.00	0.00	17,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,349,244.69	7,349,244.69	0.00	6,243,325.69	6,243,325.69	-15.0%
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	1,697,373.00	0.00	1,697,373.00	1,611,857.00	0.00	1,611,857.00	-5.0%
Unassigned/Unappropriated Amount		9790	7,092,678.76	(1.00)	7,092,677.76	5,031,148.76	(1.00)	5,031,147.76	-29.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,090,462.62	2,749,091.82	14,839,554.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	(627,634.00)	0.00	(627,634.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	17,500.00	0.00	17,500.00				
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	4,711.51	149,386.00	154,097.51				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			11,485,040.13	2,898,477.82	14,383,517.95				
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	61,547.63	552,157.40	613,705.03				
2) Due to Grantor Governments		9590	45,193.00	0.00	45,193.00				
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	285,608.18	285,608.18				
6) TOTAL, LIABILITIES			106,740.63	837,765.58	944,506.21				
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)			11,378,299.50	2,060,712.24	13,439,011.74				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,458,318.00	0.00	12,458,318.00	12,774,972.00	0.00	12,774,972.00	2.5%
Education Protection Account State Aid - Current Year		8012	4,327,303.00	0.00	4,327,303.00	4,373,609.00	0.00	4,373,609.00	1.1%
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	17,597.00	0.00	17,597.00	17,597.00	0.00	17,597.00	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	2,726,926.00	0.00	2,726,926.00	2,726,926.00	0.00	2,726,926.00	0.0%
Unsecured Roll Taxes		8042	124,676.00	0.00	124,676.00	124,676.00	0.00	124,676.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	500,700.00	0.00	500,700.00	500,700.00	0.00	500,700.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,988,933.00	0.00	4,988,933.00	4,988,933.00	0.00	4,988,933.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	668,947.00	0.00	668,947.00	668,947.00	0.00	668,947.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,813,400.00	0.00	25,813,400.00	26,176,360.00	0.00	26,176,360.00	1.4%
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	(4,107,948.00)	0.00	(4,107,948.00)	(4,107,948.00)	0.00	(4,107,948.00)	0.0%
Property Taxes Transfers		8097	0.00	476,571.00	476,571.00	0.00	476,571.00	476,571.00	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			21,705,452.00	476,571.00	22,182,023.00	22,068,412.00	476,571.00	22,544,983.00	1.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	572,483.00	572,483.00	0.00	572,483.00	572,483.00	0.0%
Special Education Discretionary Grants		8182	0.00	67,319.00	67,319.00	0.00	34,840.00	34,840.00	-48.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		299,730.00	299,730.00		299,730.00	299,730.00	0.0%
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		44,755.00	44,755.00		44,755.00	44,755.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		181,421.00	181,421.00		181,421.00	181,421.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3160, 3162, 4037, 4123, 4124, 4126, 4127, 4128, 5530	8290		24,461.00	24,461.00		24,461.00	24,461.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	1,215,144.00	1,235,144.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			20,000.00	2,405,313.00	2,425,313.00	0.00	1,157,690.00	1,157,690.00	-52.3%
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	52,533.00	0.00	52,533.00	53,089.00	0.00	53,089.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	245,924.00	100,037.00	345,961.00	245,924.00	100,037.00	345,961.00	0.0%
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		699,473.00	699,473.00		699,473.00	699,473.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	237,629.00	6,596,882.00	6,834,511.00	149,614.00	5,878,282.00	6,027,896.00	-11.8%
TOTAL, OTHER STATE REVENUE			536,086.00	7,396,382.00	7,932,478.00	448,627.00	6,677,792.00	7,126,419.00	-10.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	412,636.00	0.00	412,636.00	0.00	0.00	0.00	-100.0%
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	18,463,269.00	0.00	18,463,269.00	19,031,223.00	0.00	19,031,223.00	3.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	322,657.00	98,962.00	421,619.00	0.00	98,962.00	98,962.00	-76.5%
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		498,837.00	498,837.00		498,837.00	498,837.00	0.0%
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			19,198,562.00	597,799.00	19,796,361.00	19,031,223.00	597,799.00	19,629,022.00	-0.8%
TOTAL, REVENUES			41,460,100.00	10,876,075.00	52,336,175.00	41,548,262.00	8,909,852.00	50,458,114.00	-3.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,294,408.00	1,504,297.64	15,798,705.64	15,447,494.00	1,881,990.00	17,329,484.00	9.7%
Certificated Pupil Support Salaries		1200	932,205.00	1,128,682.00	2,060,887.00	974,801.00	1,298,602.00	2,273,403.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,688,651.00	122,345.00	2,810,996.00	2,585,802.00	91,344.00	2,677,146.00	-4.8%
Other Certificated Salaries		1900	344,608.00	0.00	344,608.00	312,816.00	0.00	312,816.00	-9.2%
TOTAL, CERTIFICATED SALARIES			18,259,872.00	2,755,324.64	21,015,196.64	19,320,913.00	3,271,936.00	22,592,849.00	7.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,307,177.00	842,068.00	2,149,245.00	1,466,262.00	898,124.00	2,364,386.00	10.0%
Classified Support Salaries		2200	555,120.00	659,724.00	1,214,844.00	404,050.00	601,340.00	1,005,400.00	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	1,174,586.00	59,139.00	1,233,725.00	1,195,488.00	52,386.00	1,247,874.00	1.1%
Clerical, Technical and Office Salaries		2400	1,608,104.00	41,674.00	1,650,778.00	1,643,366.00	42,152.00	1,685,518.00	2.1%
Other Classified Salaries		2900	124,373.00	2,626.50	126,999.50	66,979.00	0.00	66,979.00	-47.3%
TOTAL, CLASSIFIED SALARIES			4,770,360.00	1,605,231.50	6,375,591.50	4,776,155.00	1,594,002.00	6,370,157.00	-0.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,322,395.00	2,192,465.92	5,514,860.92	3,676,913.00	2,423,484.00	6,100,397.00	10.6%
PERS		3201-3202	1,164,895.00	421,881.00	1,586,776.00	1,232,596.00	431,177.00	1,663,773.00	4.9%
OASDI/Medicare/Alternative		3301-3302	625,407.00	159,844.74	785,251.74	654,407.00	183,284.00	837,691.00	6.7%
Health and Welfare Benefits		3401-3402	5,030,992.00	1,051,215.00	6,082,207.00	5,137,435.00	1,223,473.00	6,360,908.00	4.6%
Unemployment Insurance		3501-3502	21,141.00	2,131.06	23,272.06	11,799.00	2,381.00	14,180.00	-39.1%
Workers' Compensation		3601-3602	359,228.00	68,854.90	428,082.90	378,560.00	76,728.00	455,288.00	6.4%
OPEB, Allocated		3701-3702	13,000.00	0.00	13,000.00	0.00	0.00	0.00	-100.0%
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			10,537,058.00	3,896,392.62	14,433,450.62	11,091,710.00	4,340,527.00	15,432,237.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	574,208.00	255,701.00	829,909.00	0.00	50,019.00	50,019.00	-94.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	347,922.10	342,874.37	690,796.47	349,948.00	223,337.00	573,285.00	-17.0%
Noncapitalized Equipment		4400	37,433.00	37,691.00	75,124.00	18,573.00	20,376.00	38,949.00	-48.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			959,563.10	636,266.37	1,595,829.47	368,521.00	293,732.00	662,253.00	-58.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	730,048.00	4,739,018.00	5,469,066.00	730,048.00	4,471,903.00	5,201,951.00	-4.9%
Travel and Conferences		5200	82,099.00	21,027.00	103,126.00	83,184.00	12,870.00	96,054.00	-6.9%
Dues and Memberships		5300	134,384.00	139,783.00	274,167.00	104,744.00	73,057.00	177,801.00	-35.1%
Insurance		5400 - 5450	280,951.00	0.00	280,951.00	280,951.00	0.00	280,951.00	0.0%
Operations and Housekeeping Services		5500	447,217.00	9,210.00	456,427.00	447,217.00	9,210.00	456,427.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,966.00	14,052.00	49,018.00	34,966.00	14,052.00	49,018.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,124,371.00	1,994,863.20	3,119,234.20	662,455.00	1,459,347.00	2,121,802.00	-32.0%
Communications		5900	32,307.00	0.00	32,307.00	32,307.00	0.00	32,307.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,866,343.00	6,917,953.20	9,784,296.20	2,375,872.00	6,040,439.00	8,416,311.00	-14.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	30,001.00	30,001.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,780.00	0.00	4,780.00	0.00	0.00	0.00	-100.0%
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	0.00	247,342.12	247,342.12	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,780.00	277,343.12	282,123.12	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	78,019.00	0.00	78,019.00	71,772.00	0.00	71,772.00	-8.0%
Other Debt Service - Principal		7439	175,000.00	0.00	175,000.00	183,000.00	0.00	183,000.00	4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			253,019.00	0.00	253,019.00	254,772.00	0.00	254,772.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,650,995.10	16,088,511.45	53,739,506.55	38,187,943.00	15,540,636.00	53,728,579.00	0.0%
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	660,404.00	0.00	660,404.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			660,404.00	0.00	660,404.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,883,266.14)	4,883,266.14	0.00	(5,524,865.00)	5,524,865.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,883,266.14)	4,883,266.14	0.00	(5,524,865.00)	5,524,865.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,722,862.14)	4,883,266.14	(2,839,596.00)	(5,524,865.00)	5,524,865.00	0.00	-100.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	21,705,452.00	476,571.00	22,182,023.00	22,068,412.00	476,571.00	22,544,983.00	1.6%
2) Federal Revenue		8100-8299	20,000.00	2,405,313.00	2,425,313.00	0.00	1,157,690.00	1,157,690.00	-52.3%
3) Other State Revenue		8300-8599	536,086.00	7,396,392.00	7,932,478.00	448,627.00	6,677,792.00	7,126,419.00	-10.2%
4) Other Local Revenue		8600-8799	19,198,562.00	597,799.00	19,796,361.00	19,031,223.00	597,799.00	19,629,022.00	-0.6%
5) TOTAL, REVENUES			41,460,100.00	10,876,075.00	52,336,175.00	41,548,262.00	8,909,852.00	50,458,114.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	23,680,717.00	7,902,264.76	31,582,981.76	25,124,254.00	8,217,414.00	33,341,668.00	5.6%
2) Instruction - Related Services	2000-2999		6,050,791.00	202,970.00	6,253,761.00	5,794,508.00	228,110.00	6,022,618.00	-3.7%
3) Pupil Services	3000-3999		2,721,816.10	5,617,506.57	8,339,324.67	2,579,519.00	5,453,732.00	8,033,251.00	-3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		3,395,185.00	18,221.00	3,413,406.00	3,184,811.00	729.00	3,185,540.00	-6.7%
8) Plant Services	8000-8999		1,549,467.00	2,347,547.12	3,897,014.12	1,250,079.00	1,640,651.00	2,890,730.00	-25.8%
9) Other Outgo	9000-9999		253,019.00	0.00	253,019.00	254,772.00	0.00	254,772.00	0.7%
10) TOTAL, EXPENDITURES			37,650,995.10	16,088,511.45	53,739,506.55	38,187,943.00	15,540,636.00	53,728,579.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,809,104.90	(5,212,436.45)	(1,403,331.55)	3,360,319.00	(6,630,784.00)	(3,270,465.00)	133.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		660,404.00	0.00	660,404.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,883,266.14)	4,883,266.14	0.00	(5,524,865.00)	5,524,865.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,722,862.14)	4,883,266.14	(2,839,596.00)	(5,524,865.00)	5,524,865.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,913,757.24)	(329,170.31)	(4,242,927.55)	(2,164,546.00)	(1,105,919.00)	(3,270,465.00)	-22.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		12,721,309.00	7,678,414.00	20,399,723.00	8,807,551.76	7,349,243.69	16,156,795.45	-20.8%
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)			12,721,309.00	7,678,414.00	20,399,723.00	8,807,551.76	7,349,243.69	16,156,795.45	-20.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,721,309.00	7,678,414.00	20,399,723.00	8,807,551.76	7,349,243.69	16,156,795.45	-20.8%
2) Ending Balance, June 30 (E + F1e)			8,807,551.76	7,349,243.69	16,156,795.45	6,643,005.76	6,243,324.69	12,886,330.45	-20.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		17,500.00	0.00	17,500.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	7,349,244.69	7,349,244.69	0.00	6,243,325.69	6,243,325.69	-15.0%
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		1,697,373.00	0.00	1,697,373.00	1,611,857.00	0.00	1,611,857.00	-5.0%
Unassigned/Unappropriated Amount	9790		7,092,678.76	(1.00)	7,092,677.76	5,031,148.76	(1.00)	5,031,147.76	-29.1%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	563,898.00	563,898.00
6266	Educator Effectiveness, FY 2021-22	264,541.00	264,541.00
6546	Mental Health-Related Services	130,990.00	130,990.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	701,323.00	490,278.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 26)	269,910.00	242,819.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	186,220.21	186,220.21
7311	Classified School Employee Professional Development Block Grant	3,423.00	3,423.00
7435	Learning Recovery Emergency Block Grant	2,216,871.00	1,190,727.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,992,875.00	2,100,277.00
9010	Other Restricted Local	1,019,193.48	1,070,152.48
Total, Restricted Balance		7,349,244.69	6,243,325.69

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,960.00	67,960.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,960.00	67,960.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,960.00	67,960.00	0.0%
2) Ending Balance, June 30 (E + F1e)			67,960.00	67,960.00	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	67,960.00	67,960.00	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	67,959.96		
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			67,959.96		
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	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)			67,959.96		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 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		67,960.00	67,960.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,960.00	67,960.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,960.00	67,960.00	0.0%
2) Ending Balance, June 30 (E + F1e)			67,960.00	67,960.00	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		67,960.00	67,960.00	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	67,960.00	67,960.00
Total, Restricted Balance		67,960.00	67,960.00

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	1,253,507.00	1,160,157.00	-7.4%
4) Other Local Revenue		8600-8799	8,773.00	0.00	-100.0%
5) TOTAL, REVENUES			1,262,280.00	1,160,157.00	-8.1%
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	1,253,507.00	1,137,809.00	-9.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,253,507.00	1,137,809.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,773.00	22,348.00	154.7%
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)			8,773.00	22,348.00	154.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,866.00	281,639.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,866.00	281,639.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			272,866.00	281,639.00	3.2%
2) Ending Balance, June 30 (E + F1e)			281,639.00	303,987.00	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	246,254.00	268,602.00	9.1%
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	35,385.00	35,385.00	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	685,604.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,174.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			674,430.44		
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	47,150.79		
6) TOTAL, LIABILITIES			47,150.79		
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)			627,279.65		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	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					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,137,809.00	1,160,157.00	2.0%
All Other State Revenue	All Other	8590	115,698.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,253,507.00	1,160,157.00	-7.4%
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%
Interest		8660	8,773.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,773.00	0.00	-100.0%
TOTAL, REVENUES			1,262,280.00	1,160,157.00	-8.1%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	1,253,507.00	1,137,809.00	-9.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,253,507.00	1,137,809.00	-9.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
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			1,253,507.00	1,137,809.00	-9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
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	1,253,507.00	1,160,157.00	-7.4%
4) Other Local Revenue		8600-8799	8,773.00	0.00	-100.0%
5) TOTAL, REVENUES			1,262,280.00	1,160,157.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,253,507.00	1,137,809.00	-9.2%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,253,507.00	1,137,809.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,773.00	22,348.00	154.7%
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)			8,773.00	22,348.00	154.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,866.00	281,639.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,866.00	281,639.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			272,866.00	281,639.00	3.2%
2) Ending Balance, June 30 (E + F1e)			281,639.00	303,987.00	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	246,254.00	268,602.00	9.1%
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	35,385.00	35,385.00	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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	25,909.00	25,909.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	30,600.00	30,600.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	105,676.00	105,676.00
6105	Child Development: California State Preschool Program	0.00	22,348.00
6130	Child Development: Center-Based Reserve Account	84,069.00	84,069.00
Total, Restricted Balance		246,254.00	268,602.00

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	1,541,606.00	1,401,112.00	-9.1%
3) Other State Revenue		8300-8599	646,109.00	531,096.00	-17.8%
4) Other Local Revenue		8600-8799	29,817.00	29,817.00	0.0%
5) TOTAL, REVENUES			2,217,532.00	1,962,025.00	-11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	430,627.00	428,214.00	-0.6%
3) Employee Benefits		3000-3999	253,845.00	298,625.00	17.6%
4) Books and Supplies		4000-4999	262,160.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,660,755.00	1,571,405.00	-5.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,607,387.00	2,298,244.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(389,855.00)	(336,219.00)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,855.00)	(336,219.00)	-13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147,374.00	757,519.00	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,374.00	757,519.00	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,374.00	757,519.00	-34.0%
2) Ending Balance, June 30 (E + F1e)			757,519.00	421,300.00	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	90.00	0.00	-100.0%
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	755,539.00	419,320.00	-44.5%
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	1,890.00	1,980.00	4.8%
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	1,376,660.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,906.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	90.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,353,844.70		
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	1.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	14,632.50		
6) TOTAL, LIABILITIES			14,633.85		
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)			1,339,210.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,541,606.00	1,401,112.00	-9.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,541,606.00	1,401,112.00	-9.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	646,109.00	531,096.00	-17.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			646,109.00	531,096.00	-17.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,000.00	13,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,817.00	13,817.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,817.00	29,817.00	0.0%
TOTAL, REVENUES			2,217,532.00	1,962,025.00	-11.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	342,780.00	363,583.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	87,847.00	64,631.00	-26.4%
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			430,627.00	428,214.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	107,864.00	115,832.00	7.4%
OASDI/Medicare/Alternative		3301-3302	32,220.00	32,159.00	-0.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	106,764.00	143,658.00	34.6%
Unemployment Insurance		3501-3502	211.00	211.00	0.0%
Workers' Compensation		3601-3602	6,786.00	6,765.00	-0.3%
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			253,845.00	298,625.00	17.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,993.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	248,167.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			262,160.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	4,530.00	4,530.00	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	7,000.00	7,000.00	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	1,649,225.00	1,559,875.00	-5.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,660,755.00	1,571,405.00	-5.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,607,387.00	2,298,244.00	-11.9%
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	1,541,606.00	1,401,112.00	-9.1%
3) Other State Revenue		8300-8599	646,109.00	531,096.00	-17.8%
4) Other Local Revenue		8600-8799	29,817.00	29,817.00	0.0%
5) TOTAL, REVENUES			2,217,532.00	1,962,025.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,607,387.00	2,298,244.00	-11.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			2,607,387.00	2,298,244.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(389,855.00)	(336,219.00)	-13.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,855.00)	(336,219.00)	-13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147,374.00	757,519.00	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147,374.00	757,519.00	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147,374.00	757,519.00	-34.0%
2) Ending Balance, June 30 (E + F1e)			757,519.00	421,300.00	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	90.00	0.00	-100.0%
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	755,539.00	419,320.00	-44.5%
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	1,890.00	1,980.00	4.8%
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)	583,035.00	246,816.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	4,855.00	4,855.00
5810	Other Restricted Federal	3,063.00	3,063.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	72,200.00	72,200.00
7033	Child Nutrition: School Food Best Practices Apportionment	92,386.00	92,386.00
Total, Restricted Balance		755,539.00	419,320.00

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	26,968.00	0.00	-100.0%
5) TOTAL, REVENUES			26,968.00	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	218,142.00	0.00	-100.0%
6) Capital Outlay		6000-6999	88,809.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			306,951.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(279,983.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,983.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,164,122.00	884,139.00	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,122.00	884,139.00	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,164,122.00	884,139.00	-24.1%
2) Ending Balance, June 30 (E + F1e)			884,139.00	884,139.00	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	884,139.00	884,139.00	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	1,113,172.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(40,724.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,072,448.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,072,448.42		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,968.00	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			26,968.00	0.00	-100.0%
TOTAL, REVENUES			26,968.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	218,142.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,142.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	88,809.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			88,809.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			306,951.00	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,968.00	0.00	-100.0%
5) TOTAL, REVENUES			26,968.00	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		306,951.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			306,951.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(279,983.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(279,983.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,164,122.00	884,139.00	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,122.00	884,139.00	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,164,122.00	884,139.00	-24.1%
2) Ending Balance, June 30 (E + F1e)			884,139.00	884,139.00	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	884,139.00	884,139.00	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	2024-25
		Estimated Actuals	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	29,345.00	0.00	-100.0%
5) TOTAL, REVENUES			29,345.00	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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,345.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	660,404.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(660,404.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(631,059.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,598.00	608,539.00	-50.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,598.00	608,539.00	-50.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,598.00	608,539.00	-50.9%
2) Ending Balance, June 30 (E + F1e)			608,539.00	608,539.00	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	608,539.00	608,539.00	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	651,902.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,364.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			608,538.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			608,538.75		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	29,345.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,345.00	0.00	-100.0%
TOTAL, REVENUES			29,345.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	660,404.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			660,404.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(660,404.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,345.00	0.00	-100.0%
5) TOTAL, REVENUES			29,345.00	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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,345.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	660,404.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(660,404.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(631,059.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,239,598.00	608,539.00	-50.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,598.00	608,539.00	-50.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,598.00	608,539.00	-50.9%
2) Ending Balance, June 30 (E + F1e)			608,539.00	608,539.00	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	608,539.00	608,539.00	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	2024-25
		Estimated Actuals	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	79,791.00	0.00	-100.0%
5) TOTAL, REVENUES			79,791.00	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	115,708.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,366,161.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,481,869.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,402,078.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,941,935.00	0.00	-100.0%
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			2,941,935.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,460,143.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,985,227.00	1,525,084.00	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,985,227.00	1,525,084.00	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,985,227.00	1,525,084.00	-48.9%
2) Ending Balance, June 30 (E + F1e)			1,525,084.00	1,525,084.00	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	1,489,541.00	1,489,541.00	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	35,543.00	35,543.00	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	5,010,900.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(106,647.00)		
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		

Roseland Elementary
Sonoma County

Budget, July 1
Building Fund
Expenditures by Object

49 70904 0000000
Form 21
F8B2ZKNBZ6(2024-25)

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		

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			4,904,253.22		
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)			4,904,253.22		
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	79,791.00	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			79,791.00	0.00	-100.0%
TOTAL, REVENUES			79,791.00	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	115,708.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,708.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,833,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,448,576.00	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	84,085.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,366,161.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,481,869.00	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	2,941,935.00	0.00	-100.0%
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			2,941,935.00	0.00	-100.0%
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)			2,941,935.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	79,791.00	0.00	-100.0%
5) TOTAL, REVENUES			79,791.00	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		4,481,869.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,481,869.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,402,078.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,941,935.00	0.00	-100.0%
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			2,941,935.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,460,143.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,985,227.00	1,525,084.00	-48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,985,227.00	1,525,084.00	-48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,985,227.00	1,525,084.00	-48.9%
2) Ending Balance, June 30 (E + F1e)			1,525,084.00	1,525,084.00	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	1,489,541.00	1,489,541.00	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	35,543.00	35,543.00	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	1,489,541.00	1,489,541.00
Total, Restricted Balance		1,489,541.00	1,489,541.00

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	564,166.00	0.00	-100.0%
5) TOTAL, REVENUES			564,166.00	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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			564,166.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			564,166.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,733,380.00	2,297,546.00	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,733,380.00	2,297,546.00	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,733,380.00	2,297,546.00	32.5%
2) Ending Balance, June 30 (E + F1e)			2,297,546.00	2,297,546.00	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	2,223,366.00	2,223,366.00	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	74,180.00	74,180.00	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	2,456,673.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(60,638.00)		
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			2,396,035.70		
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)			2,396,035.70		
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	45,047.00	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	519,119.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			564,166.00	0.00	-100.0%
TOTAL, REVENUES			564,166.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from 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	564,166.00	0.00	-100.0%
5) TOTAL, REVENUES			564,166.00	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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			564,166.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			564,166.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,733,380.00	2,297,546.00	32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,733,380.00	2,297,546.00	32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,733,380.00	2,297,546.00	32.5%
2) Ending Balance, June 30 (E + F1e)			2,297,546.00	2,297,546.00	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	2,223,366.00	2,223,366.00	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	74,180.00	74,180.00	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	2,223,366.00	2,223,366.00
Total, Restricted Balance		2,223,366.00	2,223,366.00

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	112,440.00	0.00	-100.0%
5) TOTAL, REVENUES			112,440.00	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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,440.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,612,440.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,607,271.00	6,219,711.00	138.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,607,271.00	6,219,711.00	138.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607,271.00	6,219,711.00	138.6%
2) Ending Balance, June 30 (E + F1e)			6,219,711.00	6,219,711.00	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	559,213.00	559,213.00	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	5,660,498.00	5,660,498.00	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	6,310,920.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(91,209.00)		
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			6,219,711.11		
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)			6,219,711.11		
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	112,440.00	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			112,440.00	0.00	-100.0%
TOTAL, REVENUES			112,440.00	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%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,440.00	0.00	-100.0%
5) TOTAL, REVENUES			112,440.00	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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			112,440.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,612,440.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,607,271.00	6,219,711.00	138.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,607,271.00	6,219,711.00	138.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607,271.00	6,219,711.00	138.6%
2) Ending Balance, June 30 (E + F1e)			6,219,711.00	6,219,711.00	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	559,213.00	559,213.00	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	5,660,498.00	5,660,498.00	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%

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	559,213.00	559,213.00
Total, Restricted Balance		559,213.00	559,213.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					660,404.00	3,500,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	660,404.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

49 70904 0000000
Form SIAA
F8B2ZKNBZ6(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					3,500,000.00	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
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	4,160,404.00	4,160,404.00	0.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,389.40	
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		1,421		
Charter School				
Total ADA	0	1,421	0.0%	Met
Second Prior Year (2022-23)				
District Regular		1,414		
Charter School				
Total ADA	0	1,414	0.0%	Met
First Prior Year (2023-24)				
District Regular		1,396		
Charter School		0		
Total ADA	0	1,396	0.0%	Met
Budget Year (2024-25)				
District Regular	1,396			
Charter School	0			
Total ADA	1,396			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular		2,833		
Charter School				
Total Enrollment	0	2,833	0.0%	Met
Second Prior Year (2022-23)				
District Regular		2,766		
Charter School				
Total Enrollment	0	2,766	0.0%	Met
First Prior Year (2023-24)				
District Regular				
Charter School				
Total Enrollment	0	0	0.0%	Met
Budget Year (2024-25)				
District Regular				
Charter School				
Total Enrollment	0			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,307	2,833	
Charter School		0	
Total ADA/Enrollment	1,307	2,833	46.1%
Second Prior Year (2022-23)			
District Regular	1,354	2,766	
Charter School	0		
Total ADA/Enrollment	1,354	2,766	48.9%
First Prior Year (2023-24)			
District Regular	1,396		
Charter School			
Total ADA/Enrollment	1,396	0	0.0%
Historical Average Ratio:			31.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			32.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	1,389			
Charter School	0			
Total ADA/Enrollment	1,389	0	0.0%	Met
1st Subsequent Year (2025-26)				
District Regular	1,389	1,515		
Charter School				
Total ADA/Enrollment	1,389	1,515	91.7%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	1,389	1,515		
Charter School				
Total ADA/Enrollment	1,389	1,515	91.7%	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)

Enrollment increases from CBEDS Day in 2023-24 projected, but these enrollment levels match District enrollment as of P2. Therefore, we believe that the current year ratio is higher due to increased enrollment throughout the year, but will stabilize after these changes in the Budget Year and SYs.

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)	1,400.99	1,400.99	1,400.99	1,400.99
b.	Prior Year ADA (Funded)		1,400.99	1,400.99	1,400.99
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		21,513,076.00	21,876,036.00	22,860,139.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		230,189.91	640,967.85	704,092.28
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)			1.07%	2.93%	3.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):			0.07% to 2.07%	1.93% to 3.93%	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)	9,027,779.00	9,027,779.00	9,027,779.00	9,027,779.00
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)	25,813,400.00	26,176,360.00	26,254,780.00	27,063,427.00
District's Projected Change in LCFF Revenue:		1.41%	.30%	3.08%
LCFF Revenue Standard		0.07% to 2.07%	1.93% to 3.93%	2.08% to 4.08%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increase in unduplicated count of students (UPP) will result in slight increase in supplemental/concentration funds that will exceed COLA increases in the Budget Year. Increase in COLA budgeted per SSC dashboard for equivalent enrollment/UPP/ADA counts.

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	27,031,633.83	30,386,624.38	89.0%
Second Prior Year (2022-23)	31,277,801.08	34,235,235.18	91.4%
First Prior Year (2023-24)	33,567,290.00	37,650,995.10	89.2%
	Historical Average Ratio:		89.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	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):	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	35,188,778.00	38,187,943.00	92.1%	Met
1st Subsequent Year (2025-26)	35,053,785.00	38,131,597.00	91.9%	Met
2nd Subsequent Year (2026-27)	35,644,595.00	38,803,339.00	91.9%	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):	1.07%	2.93%	3.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.93% to 11.07%	-7.07% to 12.93%	-6.92% to 13.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.93% to 6.07%	-2.07% to 7.93%	-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)	2,425,313.00		
Budget Year (2024-25)	1,157,690.00	(52.27%)	Yes
1st Subsequent Year (2025-26)	1,157,690.00	0.00%	No
2nd Subsequent Year (2026-27)	1,157,690.00	0.00%	No

Explanation:

(required if Yes)

Reduction of COVID funding in the Budget year from prior years.

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

First Prior Year (2023-24)	7,932,478.00		
Budget Year (2024-25)	7,126,419.00	(10.16%)	Yes
1st Subsequent Year (2025-26)	7,198,627.00	1.01%	No
2nd Subsequent Year (2026-27)	7,198,627.00	0.00%	No

Explanation:

(required if Yes)

Budget year reflects reductions of Child Development UPK planning funds (RS 6053), IEEEP (RS 6028) and state Literacy and Reading Coach funds (RS 6211)

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

First Prior Year (2023-24)	19,796,361.00		
Budget Year (2024-25)	19,629,022.00	(.85%)	No
1st Subsequent Year (2025-26)	19,786,300.00	.80%	No
2nd Subsequent Year (2026-27)	20,280,957.00	2.50%	No

Explanation:

(required if Yes)

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

1,595,829.47		
662,253.00	(58.50%)	Yes
675,498.00	2.00%	No
671,974.00	(.52%)	No

Explanation:

(required if Yes)

Large ELA/ELD textbook adoption made in the current year; no textbook adoption of this size planned for budget or subsequent years out of Fund 01 revenues.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

9,784,296.20		
8,416,311.00	(13.98%)	Yes
8,668,800.00	3.00%	No
8,928,864.00	3.00%	No

Explanation:

(required if Yes)

Reduction in COVID and other 1x grant contracted services in budget year due to COVID funding expiration.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

30,154,152.00		
27,913,131.00	(7.43%)	Met
28,142,617.00	.82%	Met
28,637,274.00	1.76%	Met

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

11,380,125.67		
9,078,564.00	(20.22%)	Not Met
9,344,298.00	2.93%	Met
9,600,838.00	2.75%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Large ELA/ELD textbook adoption made in the current year; no textbook adoption of this size planned for budget or subsequent years out of Fund 01 revenues.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Reduction in COVID and other 1x grant contracted services in budget year due to COVID funding expiration.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

51,928,124.00

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

--

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

51,928,124.00

1,557,843.72

1,605,000.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	1,697,373.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,008,935.85	12,703,808.66	7,092,678.76
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.06)	(.58)	(1.00)
e. Available Reserves (Lines 1a through 1d)	12,008,935.79	12,703,808.08	8,790,050.76
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	40,480,530.65	48,857,348.89	57,239,506.55
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)	40,480,530.65	48,857,348.89	57,239,506.55
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	29.7%	26.0%	15.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	9.9%	8.7%	5.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(172,163.52)	30,386,624.38	.6%	Met
Second Prior Year (2022-23)	710,872.81	34,235,235.18	N/A	Met
First Prior Year (2023-24)	(3,913,757.24)	41,150,995.10	9.5%	Not Met
Budget Year (2024-25) (Information only)	(2,164,546.00)	38,187,943.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Transfer of 3.5M from Fund 01 Reserves to Fund 40 to commit funds for campus new construction made in 2023-24.
Additional deficit spending in this year due to large 1x textbook adoption and increased Special Education costs.

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	11,320,651.00	12,182,599.37	N/A	Met
Second Prior Year (2022-23)	12,013,975.00	12,010,435.85	0.0%	Met
First Prior Year (2023-24)	12,003,188.00	12,721,309.00	N/A	Met
Budget Year (2024-25) (Information only)	8,807,551.76			

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)	13,463,849.00		Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	1,389	1,389	1,389
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?

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	53,728,579.00	53,846,742.00	53,593,818.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	53,728,579.00	53,846,742.00	53,593,818.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,611,857.37	1,615,402.26	1,607,814.54
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)	1,611,857.37	1,615,402.26	1,607,814.54

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,611,857.00	1,615,402.00	1,607,815.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,031,148.76	3,849,727.00	2,253,692.00
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)	(1.00)	(1.00)	(1.00)
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)	6,643,004.76	5,465,128.00	3,861,506.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.36%	10.15%	7.21%
	District's Reserve Standard (Section 10B, Line 7):	1,611,857.37	1,615,402.26	1,607,814.54
	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)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(4,883,266.14)			
Budget Year (2024-25)	(5,524,865.00)	641,598.86	13.1%	Not Met
1st Subsequent Year (2025-26)	(5,662,987.00)	138,122.00	2.5%	Met
2nd Subsequent Year (2026-27)	(5,804,561.00)	141,574.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	660,404.00			
Budget Year (2024-25)	0.00	(660,404.00)	(100.0%)	Not 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)	3,500,000.00			
Budget Year (2024-25)	0.00	(3,500,000.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**
(required if NOT met)
- Significant increase in special education costs resulted in increased contribution in the budget year.
- 1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- One-time 660K transferred from Fund 17 reserves to Fund 01 for one-time textbook adoption.

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)

One-time 3.5M transferred from General Fund reserves to Fund 40 as a commitment to capital projects - new construction/modernization projects at Sheppard or Roseland Elementary campuses.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	9	Local Control Funding Formula; Oversight fee from Roseland Charter School	250K-260K per year	3,529,380
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				3,529,380

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

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes															
2. For the district's OPEB:																	
	a. Are they lifetime benefits?	No															
	b. Do benefits continue past age 65?	No															
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:																
	Certificated and management employees; medical, dental, vision, single party benefits if worker has 10 years with LEA. District contribution is 100% of currently benefit package ag age 55, decreasing 10% per year of age to 10% at age 64, and then 5% at age 65.																
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go															
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="1"> <tr> <td>Self-Insurance Fund</td> <td>Governmental Fund</td> </tr> <tr> <td>0</td> <td>0</td> </tr> </table>	Self-Insurance Fund	Governmental Fund	0	0											
Self-Insurance Fund	Governmental Fund																
0	0																
4.	OPEB Liabilities																
	a. Total OPEB liability	3,117,208.00															
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00															
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	3,117,208.00															
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial															
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023															
5.	OPEB Contributions																
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method																
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)																
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)																
	d. Number of retirees receiving OPEB benefits																
		<table border="1"> <thead> <tr> <th>Budget Year (2024-25)</th> <th>1st Subsequent Year (2025-26)</th> <th>2nd Subsequent Year (2026-27)</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>28,986.00</td> <td>28,986.00</td> <td>28,986.00</td> </tr> <tr> <td>2.00</td> <td>2.00</td> <td>2.00</td> </tr> </tbody> </table>	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	0.00	0.00	0.00	0.00	0.00	0.00	28,986.00	28,986.00	28,986.00	2.00	2.00	2.00
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)															
0.00	0.00	0.00															
0.00	0.00	0.00															
28,986.00	28,986.00	28,986.00															
2.00	2.00	2.00															

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	179.2	182.8959	182.8959	182.8959

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 17, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 12, 2024

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

No

If Yes, date of budget revision board adoption:

Jun 20, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun
30,
2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

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

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

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

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	99.1	93.00492	93.00492	93.00492

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.

No settlement for wages, benefits for budget year and SYs.

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

42,247

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

0

0

0

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	40.68	38.5	38.5	38.5

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.

No settlement for wages and benefits for budget year and SYs.

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

Negotiations Settled

2. Salary settlement:

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

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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Negotiations Not Settled

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

58770

4. Amount included for any tentative salary schedule increases

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

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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

Roseland Elementary

Sonoma 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)

IMPORT CHECKS

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-4127-0-0000-0000-9791	4127	9791	(\$186.00)
Explanation: Amounts net to zero (year code adjustment)			
01-4127-1-0000-0000-9791	4127	9791	\$186.00
Explanation: Amounts net to zero (year code adjustment)			
12-6105-0-0000-0000-9791	6105	9791	(\$11,174.00)
Explanation: Fair market value adjustment at end of year 2022-23 addressed via contribution in the current year (2023-24)			

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (Informational) - 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.GO.BONDS.9661	\$10,783,023.00	\$10,783,023.00
DEBT.GOV.PENSION.LIAB.9663	\$17,782,223.00	\$17,782,223.00
DEBT.GOV.OPEB.9664	\$2,859,801.00	\$2,859,801.00
DEBT.GOV.COMP.ABS.9665	\$92,912.00	\$92,912.00
DEBT.GOV.REV.BONDS.9668	\$2,493,000.00	\$2,493,000.00
Explanation: Will be reviewed at Year End Closing / Unaudited Actuals reporting period		

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

EXPORT VALIDATION CHECKS

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

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

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

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

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

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

Budget, July 1

Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Roseland Elementary**Sonoma 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)

IMPORT CHECKS

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

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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9740	6105	9740	\$22,348.00

Explanation: Fair market value adjustment in 2022-23 resulted in unbalanced resource. Contribution in 2023-24 to balance results in larger restricted balance.

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget 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: Cash flow provided outside of SACS form.

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

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

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

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

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Exception**
Explanation: MYP provided outside of SACS form.

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**