Lake Tahoe Unified School District

2024-2025 Budget

Dr. Todd Cutler
Superintendent

June 13, 2024

Board of Education

Valerie Mansfield, President
Lauri Kemper
Bonnie Turnbull
Larry Reilly
Jon Hetherton



Lake Tahoe Unified School District
Board of Education



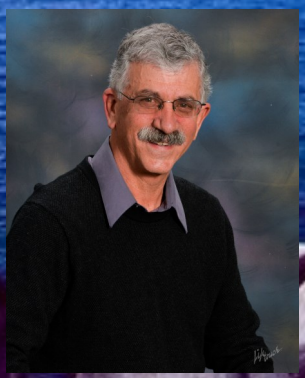
Valerie Mansfield
President



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Larry Reilly



Jon Hetherton

Mission Statement



Cultivating a collaborative, nurturing environment which embraces diversity, promotes equity and develops confident lifelong learners resulting in academic excellence, civic responsibility, and emotional & physical wellness

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Administration & Schools

2024-2025

Schools

South Tahoe High
Justin Zunino
Principal
Jennifer Truscott
Principal's Secretary

Heather Hart
Assistant Principal

Barbra Bedwell
Dean

Kevin Hennessee
Athletic Director

Deborah Giggey
Secretary

Stacy Lopez
Registrar

Jennifer DeLeon
Attendance

Counseling
Amy Jackson-Mt Tallac
Katie Bongard
Bob Sullivan
Robin Rasmussen

Elevated/Independent Learning Academy
Brenna Dillman
Principal
Diana D'Angelo
Principal's Secretary

Mt. Tallac Continuation
Brenna Dillman
Principal
Daisy Arellano
Principal's Secretary

Education Center

Executive Cabinet
Dr. Todd Cutler, *Superintendent*
Teresa Schow, *Executive Assistant*
Kelly Buttery, *Interim CBO*
Barbara Coolbaugh, *Executive Assistant*
Alan Reeder, *Associate Superintendent of Educational Services*
Jenny Goldstein,*Executive Service Specialist*

Human Resources
John Simmons, *Director*

Special Services
Elizabeth Shepherd, *Director*
Amber Bettencourt/Program Specialist

Facilities & Transportation
Dave Zebo, *Director*
Angela Ramirez/Senior Secretary
Coral Lathrop, *Transportation and Mechanic Supervisor*
Rick Tinius, *Facilities Supervisor*

School Nutrition
Tammy Miller, *Director*
Jenifer Eckert, *Sr. Accounting Assistant*

Technology
Sean Colt, *Director*

Multilingual Learner Equity
Karen Goldberg, *Director*

Schools

South Tahoe Middle
Cindy Martinez
Principal
Monica Candelario
Principal's Secretary

Tom Brown
Assistant Principal

Andrew Lubrano
Dean

Lupe Flores
Secretary

Counseling
Nicole Zunino
Alyna Vera

Bijou Community
Roseann DePierri
Principal
Martha Ubias
Principal's Secretary

Meyers Elementary
Joel Dameral
Principal
Monique Truszewski
Principal's Secretary

Sierra House
Karin Holmes
Principal
Misha Mattson
Principal's Secretary

Tahoe Valley
Pat Harnett
Principal
Stephanie Spees
Principal's Secretary

School Nurses
Connie Alcamo
Fred Buttrick
Melanie Tavasieff
Michelle Goodwin
Lindsay Smith
Karla Peterson

Lake Tahoe Unified School District
2024-25 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing – June 13, 2024
Adoption – June 27, 2024

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 blueprint 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 current 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.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2024-25 through 2026-27 specific to the Lake Tahoe Unified School District.

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 <u>one-time</u> 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.

<u>Local Control Funding Formula Factors</u>

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	23-24	24-25	25-26	26-27
LCFF COLAs (23-24 Adopted Budget)	8.22%	3.94%	3.29%	3.19%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%	3.29%	3.19%
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%	3.11%
LCFF COLAs (24-25 Adopted Budget)	8.22%	1.07%	2.93%	3.08%

Other Proposed Governor's May Revision Components

Illustrated below is a summary of other proposals in the Governor's May Revision.

- Except for applying COLA to eligible programs, there are no funding changes from what was proposed in January relating to the following programs:
  - Expanded Learning Opportunities Program
  - Universal Transitional Kindergarten
  - Universal Meals
  - California Community Schools Partnership Program
  - Home-to-School Transportation
  - Special Education
- Maintains the Attendance Recovery Program from the Governor's January Budget that would enable LEAs to recover average daily attendance lost to student absences by providing additional instructional time to offset student absences and further address learning loss. However, the Governor proposes to delay the program implementation to 2025-26 instead of 2024-25.
- Maintains the revisions to the J-13A (school closure / material loss of attendance) Program Attendance Recovery Program by requiring LEAs amend its independent study plan to provide for the continuity of instruction within five calendar days (currently 10 days) of the first day of closure or material loss of attendance.
  - LEAs would also have the authority to accommodate temporarily reassigned students and allows for simultaneous enrollment in the temporarily assigned LEA and in their previous LEA.
- Apply the statutory COLA to the minimum per school site LCFF Equity Multiplier of $50,000 and restrict funding to school sites that are open in the year that the funding is allocated, as well as exclude district office enrollment in the allocation.
- Limit requiring an LEA with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision to only eligible schools that also have an Identified Student Percentage of at least 40%.
- Impose new restrictions of Learning Recovery Emergency Block Grant expenditures by requiring the expenditures be evidence-based and based on formal needs assessments beginning with 2025-26 expenditures (previously was a 2024-25 implementation year).
- Revise the Arts, Music & Instructional Materials Discretionary Block Grant language requiring that funds be "available for expenditure through June 30, 2026" instead of "available for encumbrance through June 30, 2025."
- Revise A-G Completion Improvement Grant language requiring that funds be "available for expenditure through June 30, 2026" instead of "available for encumbrance or expenditure through June 30, 2026."
- Encumbered Expanded Learning Opportunities Program funds from 2021-22 and 2022-23 must be expended by September 30, 2024. Further, beginning with the 2023-24 allocation, LEAs will have two fiscal years to expend the funds. Lastly there is legislative intent language that states, beginning in 2025-26, school districts and charter schools will have the discretion of participating in the program.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
    - (i) High school districts with an average daily attendance greater than 300 pupils.
    - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
    - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
    - The State must notify local educational agencies when the conditions are and are no longer applicable.
        - School districts were notified in March that the cap on local reserves will be applicable for the 2024-25 budget adoption.
    - Based on the May Revision, the fund balance falls below 3% in 2023-24, which would make the reserve cap not applicable for 2024-25.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Even though it appears that a cap on local reserves may not be applicable, Lake Tahoe Unified School District is continuing to budget with the assumption that it is still in place until officially notified by the State. cap on its local reserves.

2024-25 Lake Tahoe Unified School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 3281.84.
    - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 3294.90

- The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 56.83% The percentage will be revised based on actual data.

- Lottery revenue is estimated to be $177 per ADA for unrestricted purposes and $72 per ADA for restricted purposes.

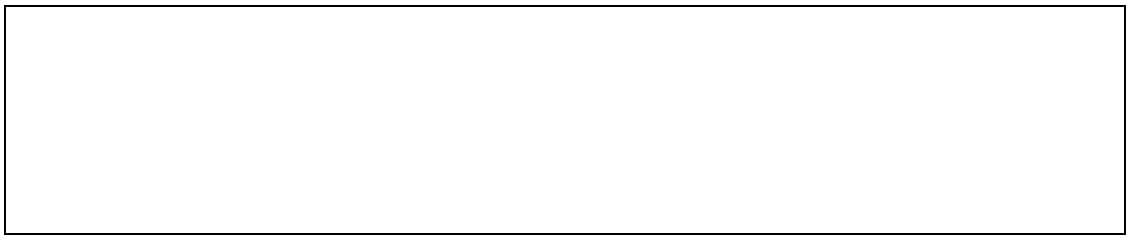
- Transitional Kindergarten ratio "add-on" is $3,077 per transitional kindergarten ADA.

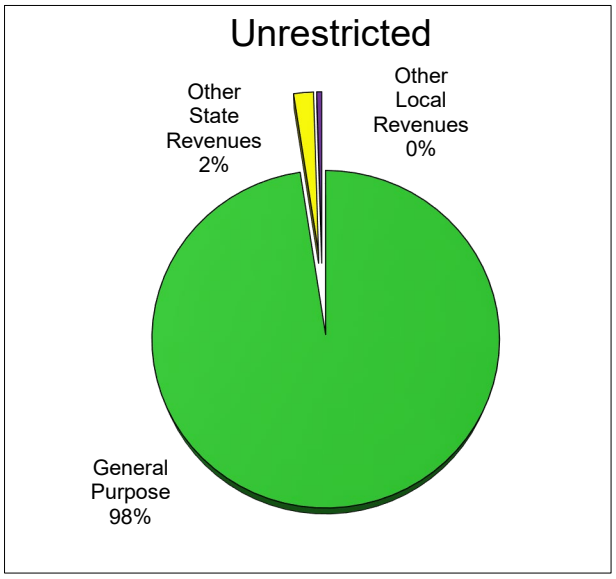
- Mandated Cost Block Grant is $38.21 for K-8 ADA and $73.62 for 9-12 ADA.

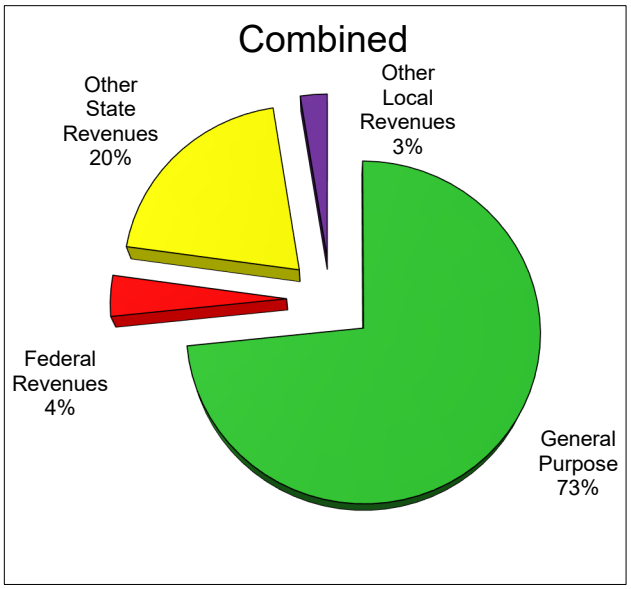
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:







Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

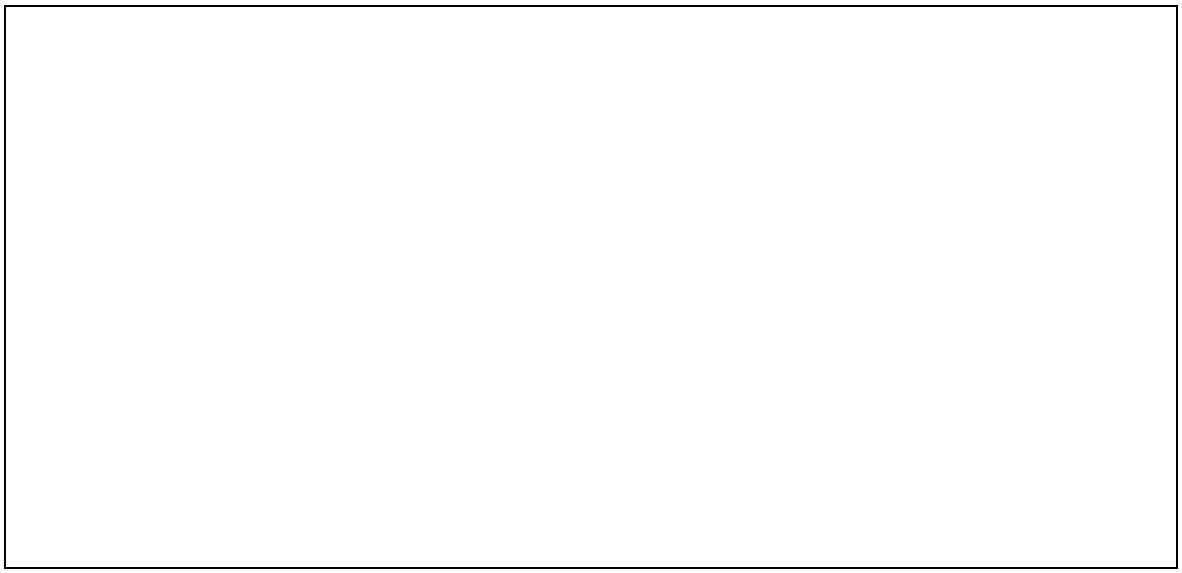
Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

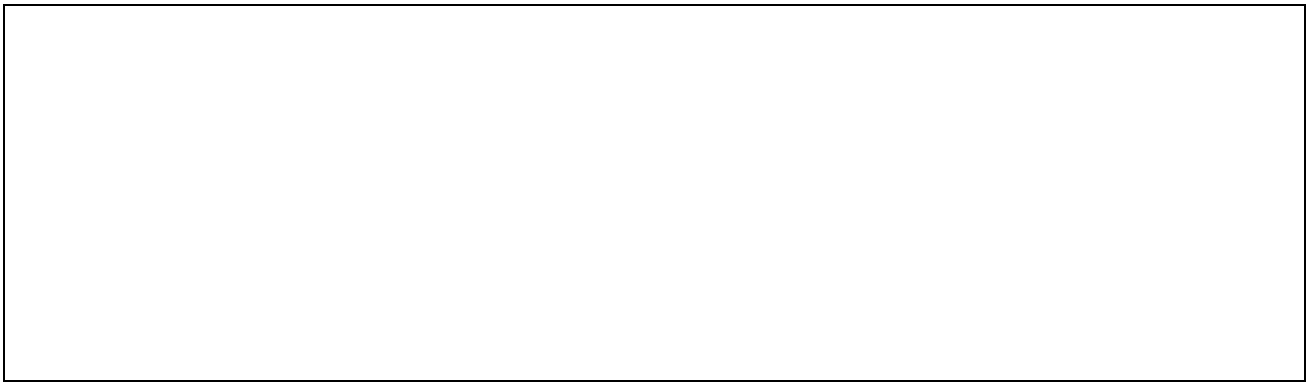
Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is the District's EPA funds budgeted for 2024-25. The amounts will be revised throughout the year based on information received from the State.

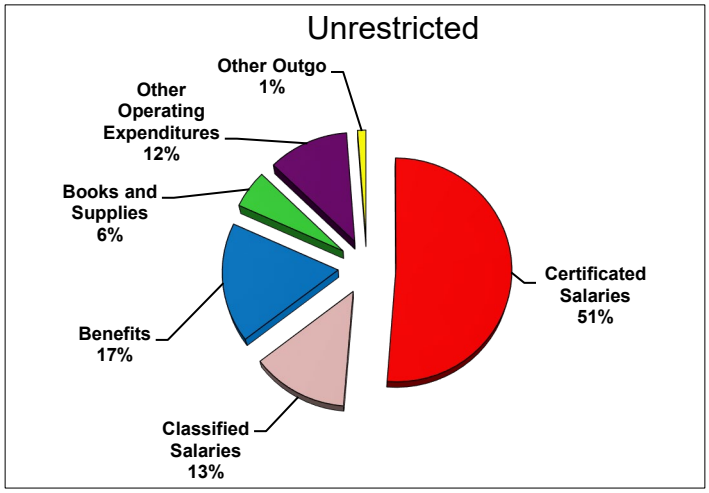


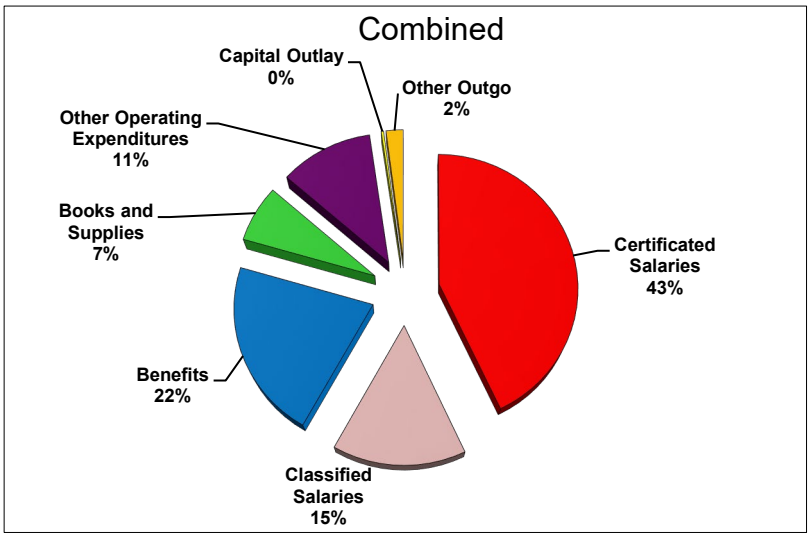
Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 89% of the district's unrestricted budget, and approximately 83% of the total General Fund budget.



Following is a graphical representation of expenditures by percentage:





General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

General Fund Summary

The district's 2024-25 General Fund projects a total operating deficit of $2.7 million resulting in an estimated ending fund balance of $1,050,950 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - $5,290; restricted programs - $277,918; assignments - $0; economic uncertainty - $1,836,800; unassigned - $2,019,392. Illustrated below is a detail description of the fund balance components.

Cash Flow

The district is anticipating having positive monthly cash balances during the 2024-25 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Description	Proposed Budget 2024-25 Unrestricted	Restricted	Combined	Projection 2025-26 Unrestricted	Restricted	Combined	Projection 2026-27 Unrestricted	Restricted	Combined
NONSPENDABLE									
Revolving Cash/Prepaids	5,290		5,290	5,290		5,290	5,290		5,290
Other									
TOTAL - NONSPENDABLE	**5,290**		**5,290**	**5,290**		**5,290**	**5,290**		**5,290**
RESTRICTED									
Restricted Categorical Balances		277,918	277,918		277918	277918		277,919	277,919
TOTAL RESTRICTED		**277,918**	**277,918**		**277918**	**277918**		**277,919**	**277,919**
ASSIGNED									
Other									
TOTAL - ASSIGNED									
UNASSIGNED									
Economic Uncertainty (REU- 3%)	1,836,800		1,836,800	1,817,200		1,888,461	1,864,900		1,864,900
Amount Above REU	182,592		182,592	65,971			4,009		4,009
TOTAL UNASSIGNED	**2,019,392**		**2,019,392**	**1,883,171**		**1,888,461**	**1,868,909**		**1,868,909**
TOTAL - FUND BALANCE	**2,024,682**	**277,918**	**2,302,600**	**1,888,461**	**277,918**	**2,166,379**	**1,874,199**	**277,919**	**2,152,118**

Multiyear Projection

General Planning Factors:
Illustrated below are the latest primary funding factors relating to the May Revise.

Planning Factor	2023-24	2024-25	2025-26	2026-27
Dept of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.68%	27.05%	27.60%	28.00%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	$177	$177	$177	$177
Lottery – Prop. 20 per ADA	$72	$72	$72	$72
Universal Transitional Kindergarten/ADA	$3,044	$3,077	$3,167	$3,264
Mandate Block Grant for Districts: K-8 per ADA	$37.81	$38.21	$39.33	$40.54
Mandate Block Grant for Districts: 9-12 per ADA	$72.84	$73.62	$75.78	$78.11
Mandate Block Grant for Charters: K-8 per ADA	$19.85	$20.06	$20.65	$21.29
Mandate Block Grant for Charters: 9-12 per ADA	$55.17	$55.76	$57.39	$59.16
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:
Per enrollment trends, the district continues to anticipate slight decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages as noted above. All other unrestricted and restricted revenue is estimated to remain relatively constant for the subsequent years.

Expenditure Assumptions:
Certificated step and column costs are expected to increase by 1.2% each year. Classified step costs are expected to increase by 1.2% each year. In 2025-26, certificated salaries funded with one time restricted sources is returned to unrestricted, approximately $982K.

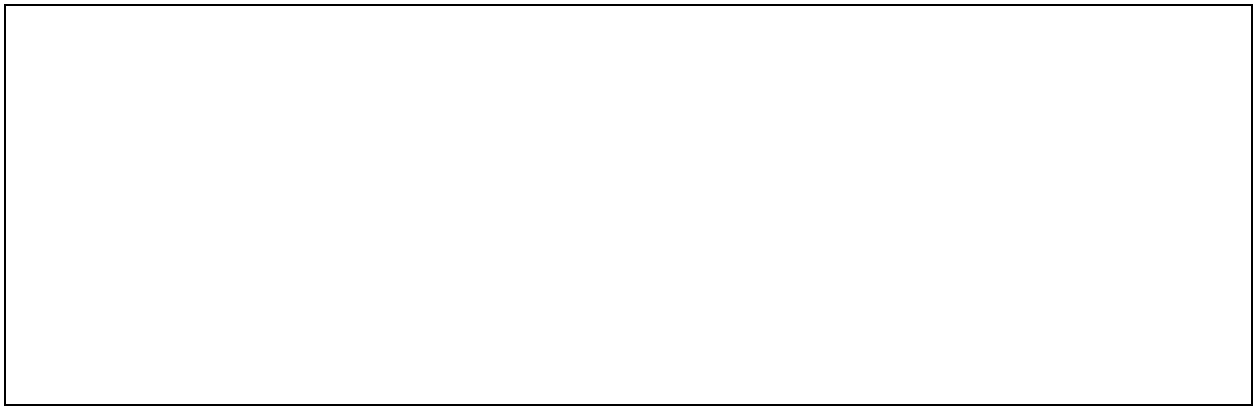
As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant, however, the district anticipates making $270K in ongoing budget reductions for FY 2025-26 and one time budget reductions of $1 million in 2025-26. Areas of budget reductions are still to be determined. Restricted supplies and operating expenditures are estimated to remain constant. Capital outlay and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to increase in subsequent years to cover programmatic increases for restricted programs that receive support from the unrestricted general fund, primarily special education.

Estimated Ending Fund Balances:
During 2025-26, the district estimates that the General Fund is projected to deficit spend by $136,221 million resulting in an ending General Fund balance of approximately $2.1 million.

During 2026-27, the district estimates that the General Fund is projected to deficit spend by $14,261 resulting in an ending General Fund balance of $2.1 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 3 percent of total General Fund outgo:



Conclusion:
Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years, assuming planned budget reductions.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District .

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund



GENERAL FUND
2024 - 2025 Budget
Combined Summary

UNAUDITED BEGINNING BALANCE	**$4,974,976**
REVENUES	
LCFF Sources	$42,919,481
Federal Revenues	$2,266,823
Other State Revenues	$11,849,158
Other Local Revenues	$1,483,369
Total Revenues	**$58,518,831**
EXPENDITURES	
Certificated Salaries	$24,883,199
Classified Salaries	$9,484,700
Employee Benefits	$16,155,210
Books and Supplies	$1,745,499
Services, Other Operating Expenses	$8,250,648
Capital Outlay	$393,730
Other Outgoing	$381,196
Transfers of Indirect/Direct Support Costs	($67,975)
Total Expenditures	**$61,226,207**
EXCESS (DEFICIENCY) OF REVENUES	**($2,707,376)**
OTHER FINANCING SOURCES/USES	
Other Sources	$35,000
Transfers Out	$0
Total Other Financing Sources/Uses	**$35,000**
NET DECREASE IN FUND	**($2,672,376)**
ENDING FUND BALANCE	**$2,302,600**
COMPONENTS OF ENDING FUND BALANCE	
Revoloving Cash	$ 5,290
Restricted	$ 277,920
Future Deficit Spending	$ 182,592
Reserve for Economic Uncertainties	$ 1,836,800

GENERAL FUND - UNRESTRICTED
2024 - 2025 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$3,403,989**
REVENUES		
	LCFF Sources	$42,919,481
	Federal Revenues	$90,000
	Other State Revenues	$943,945
	Other Local Revenues	$947,678
	Total Revenues	**$44,901,104**
EXPENDITURES		
	Certificated Salaries	$18,419,350
	Classified Salaries	$6,229,178
	Employee Benefits	$10,078,007
	Books and Supplies	$960,369
	Services, Other Operating Expenses	$3,050,672
	Capital Outlay	$120,716
	Other Outgoing	$381,196
	Transfers of Indirect/Direct Support Costs	($224,773)
	Total Expenditures	**$39,014,714**
EXCESS (DEFICIENCY) OF REVENUES		**$5,886,390**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Other Sources/Uses	$35,000
	Contributions	($7,300,697)
	Total Other Financing Sources/Uses	**($7,265,697)**
NET DECREASE IN FUND		**($1,379,307)**
ENDING FUND BALANCE		**$2,024,682**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$ 5,290
	Other Assignments	$ 182,592
	Reserve for Economic Uncertainties	$ 1,836,800

GENERAL FUND - RESTRICTED
2024 - 2025 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$1,570,986**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$2,176,823
	Other State Revenues	$10,905,213
	Other Local Revenues	$535,691
	Total Revenues	**$13,617,727**
EXPENDITURES		
	Certificated Salaries	$6,463,849
	Classified Salaries	$3,255,522
	Employee Benefits	$6,077,203
	Books and Supplies	$785,130
	Services, Other Operating Expenses	$5,199,976
	Capital Outlay	$273,014
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$156,798
	Total Expenditures	**$22,211,492**
EXCESS (DEFICIENCY) OF REVENUES		**($8,593,765)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$7,300,697
	Total Other Financing Sources/Uses	**$7,300,697**
NET DECREASE IN FUND		**($1,293,068)**
ENDING FUND BALANCE		**$277,918**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$277,918

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	43,162,806.00	0.00	43,162,806.00	42,919,481.00	0.00	42,919,481.00	-0.6%
2) Federal Revenue		8100-8299	90,585.00	3,955,601.00	4,046,186.00	90,000.00	2,176,823.00	2,266,823.00	-44.0%
3) Other State Revenue		8300-8599	965,328.00	12,331,198.00	13,296,526.00	943,945.00	10,905,213.00	11,849,158.00	-10.9%
4) Other Local Revenue		8600-8799	1,014,825.00	1,991,059.59	3,005,884.59	947,678.00	535,691.00	1,483,369.00	-50.7%
5) TOTAL, REVENUES			45,233,544.00	18,277,858.59	63,511,402.59	44,901,104.00	13,617,727.00	58,518,831.00	-7.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,855,240.00	7,940,162.00	26,795,402.00	18,419,350.00	6,463,849.34	24,883,199.34	-7.1%
2) Classified Salaries		2000-2999	6,004,114.00	3,710,220.00	9,714,334.00	6,229,178.00	3,255,522.00	9,484,700.00	-2.4%
3) Employee Benefits		3000-3999	10,132,113.00	6,140,450.00	16,272,563.00	10,078,006.59	6,077,202.94	16,155,209.53	-0.7%
4) Books and Supplies		4000-4999	1,148,291.00	2,649,893.67	3,798,184.67	960,368.90	785,130.00	1,745,498.90	-54.0%
5) Services and Other Operating Expenditures		5000-5999	2,869,370.00	7,154,296.00	10,023,666.00	3,050,671.90	5,199,976.00	8,250,647.90	-17.7%
6) Capital Outlay		6000-6999	120,716.00	821,174.33	941,890.33	120,716.00	273,014.00	393,730.00	-58.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	381,196.00	0.00	381,196.00	381,196.00	0.00	381,196.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(316,416.00)	248,441.00	(67,975.00)	(224,773.00)	156,798.00	(67,975.00)	0.0%
9) TOTAL, EXPENDITURES			39,194,624.00	28,664,637.00	67,859,261.00	39,014,714.39	22,211,492.28	61,226,206.67	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,038,920.00	(10,386,778.41)	(4,347,858.41)	5,886,389.61	(8,593,765.28)	(2,707,375.67)	-37.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,505,794.00)	7,505,794.00	0.00	(7,300,697.00)	7,300,697.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,470,794.00)	7,505,794.00	35,000.00	(7,265,697.00)	7,300,697.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,431,874.00)	(2,880,984.41)	(4,312,858.41)	(1,379,307.39)	(1,293,068.28)	(2,672,375.67)	-38.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,787,641.60	4,500,192.58	9,287,834.18	3,403,989.48	1,570,986.29	4,974,975.77	-46.4%
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)			4,787,641.60	4,500,192.58	9,287,834.18	3,403,989.48	1,570,986.29	4,974,975.77	-46.4%
d) Other Restatements		9795	48,221.88	(48,221.88)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,835,863.48	4,451,970.70	9,287,834.18	3,403,989.48	1,570,986.29	4,974,975.77	-46.4%
2) Ending Balance, June 30 (E + F1e)			3,403,989.48	1,570,986.29	4,974,975.77	2,024,682.09	277,918.01	2,302,600.10	-53.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	5,289.96	0.00	5,289.96	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	7,995.67	0.00	7,995.67	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,570,988.31	1,570,988.31	0.00	277,920.03	277,920.03	-82.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,354,903.85	0.00	1,354,903.85	182,592.13	0.00	182,592.13	-86.5%
Future Deficit Spending	0000	9780	*1,354,903.85*		*1,354,903.85*			*0.00*	
Future Deficit Spending	0000	9780			*0.00*	*182,592.13*		*182,592.13*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,035,800.00	0.00	2,035,800.00	1,836,800.00	0.00	1,836,800.00	-9.8%
Unassigned/Unappropriated Amount		9790	0.00	(2.02)	(2.02)	0.00	(2.02)	(2.02)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,185,547.03	392,326.77	11,577,873.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	(300,331.61)	0.00	(300,331.61)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,289.96	0.00	5,289.96				
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	80,434.83	1,066,942.54	1,147,377.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	7,995.67	0.00	7,995.67				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,978,935.88	1,459,269.31	12,438,205.19				
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	1,977,346.14	24,745.06	2,002,091.20				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	.02	0.00	.02				
5) Unearned Revenue		9650	0.00	1,306,595.31	1,306,595.31				
6) TOTAL, LIABILITIES			1,977,346.16	1,331,340.37	3,308,686.53				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			9,001,589.72	127,928.94	9,129,518.66				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,056,434.00	0.00	16,056,434.00	15,872,051.00	0.00	15,872,051.00	-1.1%
Education Protection Account State Aid - Current Year		8012	681,968.00	0.00	681,968.00	659,370.00	0.00	659,370.00	-3.3%
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	166,792.00	0.00	166,792.00	166,792.00	0.00	166,792.00	0.0%
Timber Yield Tax		8022	1,727.00	0.00	1,727.00	1,727.00	0.00	1,727.00	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	24,611,260.00	0.00	24,611,260.00	24,611,260.00	0.00	24,611,260.00	0.0%
Unsecured Roll Taxes		8042	545,939.00	0.00	545,939.00	545,939.00	0.00	545,939.00	0.0%
Prior Years' Taxes		8043	12,182.00	0.00	12,182.00	16,297.00	0.00	16,297.00	33.8%
Supplemental Taxes		8044	482,453.00	0.00	482,453.00	288,072.00	0.00	288,072.00	-40.3%
Education Revenue Augmentation Fund (ERAF)		8045	590,348.00	0.00	590,348.00	590,348.00	0.00	590,348.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	167,625.00	0.00	167,625.00	New
Penalties and Interest from Delinquent Taxes		8048	7,200.00	0.00	7,200.00	0.00	0.00	0.00	-100.0%
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	13,005.00	0.00	13,005.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(6,502.00)	0.00	(6,502.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			43,162,806.00	0.00	43,162,806.00	42,919,481.00	0.00	42,919,481.00	-0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			43,162,806.00	0.00	43,162,806.00	42,919,481.00	0.00	42,919,481.00	-0.6%
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	950,457.00	950,457.00	0.00	950,457.00	950,457.00	0.0%
Special Education Discretionary Grants		8182	0.00	216,132.00	216,132.00	0.00	184,668.00	184,668.00	-14.6%
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	90,585.00	0.00	90,585.00	90,000.00	0.00	90,000.00	-0.6%
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	5,280.00	5,280.00	0.00	5,280.00	5,280.00	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		666,524.00	666,524.00		566,001.00	566,001.00	-15.1%
Title I, Part D, Local Delinquent Programs	3025	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 II, Part A, Supporting Effective Instruction	4035	8290		185,936.00	185,936.00		171,967.00	171,967.00	-7.5%
Title III, Immigrant Student Program	4201	8290		9,604.00	9,604.00		9,604.00	9,604.00	0.0%
Title III, English Learner Program	4203	8290		191,160.00	191,160.00		156,375.00	156,375.00	-18.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		39,161.00	39,161.00		38,814.00	38,814.00	-0.9%
Career and Technical Education	3500-3599	8290		33,559.00	33,559.00		33,559.00	33,559.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,657,788.00	1,657,788.00	0.00	60,098.00	60,098.00	-96.4%
TOTAL, FEDERAL REVENUE			90,585.00	3,955,601.00	4,046,186.00	90,000.00	2,176,823.00	2,266,823.00	-44.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		3,270,115.00	3,270,115.00		3,270,115.00	3,270,115.00	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	88,083.00	88,083.00	0.00	88,083.00	88,083.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	73,300.00	0.00	73,300.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	159,160.00	0.00	159,160.00	160,863.00	0.00	160,863.00	1.1%
Lottery - Unrestricted and Instructional Materials		8560	611,255.00	276,737.00	887,992.00	670,652.00	276,737.00	947,389.00	6.7%
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		391,291.00	391,291.00		391,291.00	391,291.00	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	121,613.00	8,304,972.00	8,426,585.00	112,430.00	6,878,987.00	6,991,417.00	-17.0%
TOTAL, OTHER STATE REVENUE			965,328.00	12,331,198.00	13,296,526.00	943,945.00	10,905,213.00	11,849,158.00	-10.9%
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	232,929.00	232,929.00	0.00	0.00	0.00	-100.0%
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	13,750.00	0.00	13,750.00	13,750.00	0.00	13,750.00	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	65,996.00	0.00	65,996.00	64,000.00	0.00	64,000.00	-3.0%
Interest		8660	346,000.00	0.00	346,000.00	300,000.00	0.00	300,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	14,436.00	0.00	14,436.00	14,500.00	0.00	14,500.00	0.4%
Interagency Services		8677	0.00	1,700.00	1,700.00	0.00	1,700.00	1,700.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	0.00	370.00	370.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	459,712.00	1,756,060.59	2,215,772.59	443,900.00	533,991.00	977,891.00	-55.9%
Tuition		8710	114,568.00	0.00	114,568.00	111,528.00	0.00	111,528.00	-2.7%
All Other Transfers In		8781-8783	363.00	0.00	363.00	0.00	0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	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			1,014,825.00	1,991,059.59	3,005,884.59	947,678.00	535,691.00	1,483,369.00	-50.7%
TOTAL, REVENUES			45,233,544.00	18,277,858.59	63,511,402.59	44,901,104.00	13,617,727.00	58,518,831.00	-7.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,408,544.00	6,842,876.00	22,251,420.00	15,367,346.00	5,196,707.00	20,564,053.00	-7.6%
Certificated Pupil Support Salaries		1200	1,280,030.00	834,773.00	2,114,803.00	1,132,833.00	837,941.00	1,970,774.00	-6.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,969,925.00	261,120.00	2,231,045.00	1,760,212.00	399,342.34	2,159,554.34	-3.2%
Other Certificated Salaries		1900	196,741.00	1,393.00	198,134.00	158,959.00	29,859.00	188,818.00	-4.7%
TOTAL, CERTIFICATED SALARIES			18,855,240.00	7,940,162.00	26,795,402.00	18,419,350.00	6,463,849.34	24,883,199.34	-7.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	654,952.00	1,392,944.00	2,047,896.00	674,855.00	1,237,266.00	1,912,121.00	-6.6%
Classified Support Salaries		2200	2,566,423.00	1,210,266.00	3,776,689.00	2,682,791.00	1,279,076.00	3,961,867.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	526,619.00	218,544.00	745,163.00	506,234.00	111,563.00	617,797.00	-17.1%
Clerical, Technical and Office Salaries		2400	1,945,867.00	150,639.00	2,096,506.00	2,031,668.00	149,398.00	2,181,066.00	4.0%
Other Classified Salaries		2900	310,253.00	737,827.00	1,048,080.00	333,630.00	478,219.00	811,849.00	-22.5%
TOTAL, CLASSIFIED SALARIES			6,004,114.00	3,710,220.00	9,714,334.00	6,229,178.00	3,255,522.00	9,484,700.00	-2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,656,810.00	3,769,772.00	7,426,582.00	3,535,603.00	3,643,017.87	7,178,620.87	-3.3%
PERS		3201-3202	1,500,972.00	921,358.00	2,422,330.00	1,593,376.00	908,505.00	2,501,881.00	3.3%
OASDI/Medicare/Alternative		3301-3302	732,536.00	380,029.00	1,112,565.00	733,182.00	349,695.61	1,082,877.61	-2.7%
Health and Welfare Benefits		3401-3402	3,406,907.00	901,849.00	4,308,756.00	3,430,955.00	1,037,135.00	4,468,090.00	3.7%
Unemployment Insurance		3501-3502	14,490.00	7,083.00	21,573.00	12,381.59	4,859.36	17,240.95	-20.1%
Workers' Compensation		3601-3602	362,398.00	160,359.00	522,757.00	327,509.00	133,990.10	461,499.10	-11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	458,000.00	0.00	458,000.00	445,000.00	0.00	445,000.00	-2.8%
TOTAL, EMPLOYEE BENEFITS			10,132,113.00	6,140,450.00	16,272,563.00	10,078,006.59	6,077,202.94	16,155,209.53	-0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	35,000.00	162,262.00	197,262.00	35,000.00	229,058.00	264,058.00	33.9%
Books and Other Reference Materials		4200	4,197.00	74,572.42	78,769.42	3,197.00	15,508.00	18,705.00	-76.3%
Materials and Supplies		4300	755,975.00	2,047,546.25	2,803,521.25	605,443.90	405,973.00	1,011,416.90	-63.9%
Noncapitalized Equipment		4400	353,119.00	365,513.00	718,632.00	316,728.00	134,591.00	451,319.00	-37.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,148,291.00	2,649,893.67	3,798,184.67	960,368.90	785,130.00	1,745,498.90	-54.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,797,373.00	1,797,373.00	0.00	1,797,373.00	1,797,373.00	0.0%
Travel and Conferences		5200	94,704.00	217,743.00	312,447.00	23,650.00	84,619.00	108,269.00	-65.3%
Dues and Memberships		5300	57,817.00	18,790.00	76,607.00	57,952.00	3,790.00	61,742.00	-19.4%
Insurance		5400 - 5450	816,695.00	0.00	816,695.00	816,695.00	0.00	816,695.00	0.0%
Operations and Housekeeping Services		5500	2,088,185.00	0.00	2,088,185.00	2,348,876.00	0.00	2,348,876.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,672.00	27,159.00	189,831.00	161,937.00	26,166.00	188,103.00	-0.9%
Transfers of Direct Costs		5710	(1,551,738.00)	1,551,738.00	0.00	(1,494,139.00)	1,494,139.00	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	1,064,662.00	3,533,725.00	4,598,387.00	999,327.90	1,786,121.00	2,785,448.90	-39.4%
Communications		5900	136,373.00	7,768.00	144,141.00	136,373.00	7,768.00	144,141.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,869,370.00	7,154,296.00	10,023,666.00	3,050,671.90	5,199,976.00	8,250,647.90	-17.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,716.00	821,174.33	941,890.33	120,716.00	273,014.00	393,730.00	-58.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,716.00	821,174.33	941,890.33	120,716.00	273,014.00	393,730.00	-58.2%
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	45,398.00	0.00	45,398.00	45,398.00	0.00	45,398.00	0.0%
Other Debt Service - Principal		7439	335,798.00	0.00	335,798.00	335,798.00	0.00	335,798.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			381,196.00	0.00	381,196.00	381,196.00	0.00	381,196.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(248,441.00)	248,441.00	0.00	(156,798.00)	156,798.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(67,975.00)	0.00	(67,975.00)	(67,975.00)	0.00	(67,975.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(316,416.00)	248,441.00	(67,975.00)	(224,773.00)	156,798.00	(67,975.00)	0.0%
TOTAL, EXPENDITURES			39,194,624.00	28,664,637.00	67,859,261.00	39,014,714.39	22,211,492.28	61,226,206.67	-9.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
(c) TOTAL, SOURCES			35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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	(7,505,794.00)	7,505,794.00	0.00	(7,300,697.00)	7,300,697.00	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			(7,505,794.00)	7,505,794.00	0.00	(7,300,697.00)	7,300,697.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,470,794.00)	7,505,794.00	35,000.00	(7,265,697.00)	7,300,697.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	43,162,806.00	0.00	43,162,806.00	42,919,481.00	0.00	42,919,481.00	-0.6%
2) Federal Revenue		8100-8299	90,585.00	3,955,601.00	4,046,186.00	90,000.00	2,176,823.00	2,266,823.00	-44.0%
3) Other State Revenue		8300-8599	965,328.00	12,331,198.00	13,296,526.00	943,945.00	10,905,213.00	11,849,158.00	-10.9%
4) Other Local Revenue		8600-8799	1,014,825.00	1,991,059.59	3,005,884.59	947,678.00	535,691.00	1,483,369.00	-50.7%
5) TOTAL, REVENUES			45,233,544.00	18,277,858.59	63,511,402.59	44,901,104.00	13,617,727.00	58,518,831.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,801,234.00	19,836,000.65	42,637,234.65	22,763,338.99	15,511,658.99	38,274,997.98	-10.2%
2) Instruction - Related Services	2000-2999		3,745,889.00	2,552,053.52	6,297,942.52	3,535,550.00	1,940,681.29	5,476,231.29	-13.0%
3) Pupil Services	3000-3999		3,521,303.00	2,290,636.33	5,811,939.33	3,372,471.10	1,608,281.00	4,980,752.10	-14.3%
4) Ancillary Services	4000-4999		623,442.00	53,191.50	676,633.50	585,129.80	0.00	585,129.80	-13.5%
5) Community Services	5000-5999		3,575.00	419,315.00	422,890.00	2,502.50	445,499.00	448,001.50	5.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,914,280.00	398,105.00	4,312,385.00	3,840,775.70	180,253.00	4,021,028.70	-6.8%
8) Plant Services	8000-8999		4,203,705.00	3,115,335.00	7,319,040.00	4,533,750.30	2,525,119.00	7,058,869.30	-3.6%
9) Other Outgo	9000-9999	Except 7600-7699	381,196.00	0.00	381,196.00	381,196.00	0.00	381,196.00	0.0%
10) TOTAL, EXPENDITURES			39,194,624.00	28,664,637.00	67,859,261.00	39,014,714.39	22,211,492.28	61,226,206.67	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,038,920.00	(10,386,778.41)	(4,347,858.41)	5,886,389.61	(8,593,765.28)	(2,707,375.67)	-37.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,505,794.00)	7,505,794.00	0.00	(7,300,697.00)	7,300,697.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,470,794.00)	7,505,794.00	35,000.00	(7,265,697.00)	7,300,697.00	35,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,431,874.00)	(2,880,984.41)	(4,312,858.41)	(1,379,307.39)	(1,293,068.28)	(2,672,375.67)	-38.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,787,641.60	4,500,192.58	9,287,834.18	3,403,989.48	1,570,986.29	4,974,975.77	-46.4%
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)			4,787,641.60	4,500,192.58	9,287,834.18	3,403,989.48	1,570,986.29	4,974,975.77	-46.4%
d) Other Restatements		9795	48,221.88	(48,221.88)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,835,863.48	4,451,970.70	9,287,834.18	3,403,989.48	1,570,986.29	4,974,975.77	-46.4%
2) Ending Balance, June 30 (E + F1e)			3,403,989.48	1,570,986.29	4,974,975.77	2,024,682.09	277,918.01	2,302,600.10	-53.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	5,289.96	0.00	5,289.96	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	7,995.67	0.00	7,995.67	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,570,988.31	1,570,988.31	0.00	277,920.03	277,920.03	-82.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,354,903.85	0.00	1,354,903.85	182,592.13	0.00	182,592.13	-86.5%
Future Deficit Spending	0000	9780	*1,354,903.85*		*1,354,903.85*			*0.00*	
Future Deficit Spending	0000	9780			*0.00*	*182,592.13*		*182,592.13*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,035,800.00	0.00	2,035,800.00	1,836,800.00	0.00	1,836,800.00	-9.8%
Unassigned/Unappropriated Amount		9790	0.00	(2.02)	(2.02)	0.00	(2.02)	(2.02)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	.32	.32
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.11	.11
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.09	.09
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.24	.24
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.89	.89
4203	ESSA: Title III, English Learner Student Program	.62	.62
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	1.09	1.09
6266	Educator Effectiveness, FY 2021-22	240,439.00	8,783.71
6300	Lottery: Instructional Materials	.16	.16
6331	CA Community Schools Partnership Act - Planning Grant	80,000.00	80,000.00
6388	Strong Workforce Program	.60	.60
6537	Special Ed: Learning Recovery Support	.39	.39
6547	Special Education Early Intervention Preschool Grant	43.55	43.55
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	996,449.99	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	49,999.00	3,721.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.48	.48
7412	A-G Access/Success Grant	.05	.05
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.02	.02
7435	Learning Recovery Emergency Block Grant	114,232.01	114,232.01
7510	Low-Performing Students Block Grant	.02	.02
7810	Other Restricted State	31,433.51	31,433.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	33,167.79	14,482.79
9010	Other Restricted Local	25,218.38	25,218.38
Total, Restricted Balance		1,570,988.31	277,920.03

STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.



STUDENT ACTIVITY SPECIAL REVENUE

20224- 2025 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$255,923**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$0
	Total Revenues	**$0**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$0**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$0**
ENDING FUND BALANCE		**$255,923**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$255,923

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	81,010.00	0.00	-200.0%
5) TOTAL, REVENUES			81,010.00	0.00	-200.0%
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	30,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	0.00	-100.0%
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			40,000.00	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,010.00	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)			41,010.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,913.33	255,923.33	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,913.33	255,923.33	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,913.33	255,923.33	19.1%
2) Ending Balance, June 30 (E + F1e)			255,923.33	255,923.33	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	255,923.33	255,923.33	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	214,913.33		
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			214,913.33		
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)			214,913.33		
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	10.00	0.00	-100.0%
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	81,000.00	0.00	-100.0%
TOTAL, REVENUES			81,010.00	0.00	-200.0%
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	30,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	0.00	-100.0%
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	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	0.00	-100.0%
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			40,000.00	0.00	-200.0%
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	81,010.00	0.00	-200.0%
5) TOTAL, REVENUES			81,010.00	0.00	-200.0%
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		40,000.00	0.00	-100.0%
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			40,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,010.00	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)			41,010.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	214,913.33	255,923.33	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,913.33	255,923.33	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,913.33	255,923.33	19.1%
2) Ending Balance, June 30 (E + F1e)			255,923.33	255,923.33	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	255,923.33	255,923.33	0.0%
c) Committed					

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	255,923.33	255,923.33
Total, Restricted Balance		255,923.33	255,923.33

Special Education
Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



SPECIAL EDUCATION PASS-THROUGH FUND

2024 - 2025 Budget

Summary

UNAUDITED BEGINNING BALANCE	**$2**
REVENUES	
LCFF Sources	$0
Federal Revenues	$1,108
Other State Revenues	$133,555
Other Local Revenues	$0
Total Revenues	**$134,663**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$134,663
Total Expenditures	**$134,663**
EXCESS (DEFICIENCY) OF REVENUES	**$0**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$0**
ENDING FUND BALANCE	**$2**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$2

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	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	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	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	1.52	1.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.52	1.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.52	1.52	0.0%
2) Ending Balance, June 30 (E + F1e)			1.52	1.52	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	1.52	1.52	0.0%
Special Ed Pass-Through	0000	9780	*1.52*		
Special Education Pass-Through Operations	0000	9780		*1.52*	
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	(52.10)		
1) Fair Value Adjustment to Cash in County Treasury		9111	1.52		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(50.58)		
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)			(50.58)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	133,555.00	133,555.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			134,663.00	134,663.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	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	134,663.00	134,663.00	0.0%
10) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.52	1.52	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.52	1.52	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.52	1.52	0.0%
2) Ending Balance, June 30 (E + F1e)			1.52	1.52	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	1.52	1.52	0.0%
Special Ed Pass-Through	0000	9780	*1.52*		
Special Education Pass-Through Operations	0000	9780		*1.52*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.



CAFETERIA - FOOD SERVICES FUND
2024 - 2025 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$1,559,711**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$979,858
	Other State Revenues	$1,191,872
	Other Local Revenues	$22,500
	Total Revenues	**$2,194,230**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$768,413
	Employee Benefits	$437,963
	Books and Supplies	$388,827
	Services, Other Operating Expenses	$99,500
	Capital Outlay	$0
	Other Outgoing	$67,975
	Total Expenditures	**$1,762,678**
EXCESS (DEFICIENCY) OF REVENUES		**$431,552**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$431,552**
ENDING FUND BALANCE		**$1,991,263**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$ 1,991,263

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	1,091,418.00	979,858.00	-10.2%
3) Other State Revenue		8300-8599	1,299,137.00	1,191,872.00	-8.3%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			2,413,055.00	2,194,230.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	756,800.00	768,413.00	1.5%
3) Employee Benefits		3000-3999	426,368.00	437,963.00	2.7%
4) Books and Supplies		4000-4999	607,652.00	388,827.00	-36.0%
5) Services and Other Operating Expenditures		5000-5999	99,500.00	99,500.00	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	67,975.00	67,975.00	0.0%
9) TOTAL, EXPENDITURES			1,958,295.00	1,762,678.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			454,760.00	431,552.00	-5.1%
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)			454,760.00	431,552.00	-5.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,951.23	1,559,711.23	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,951.23	1,559,711.23	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,951.23	1,559,711.23	41.2%
2) Ending Balance, June 30 (E + F1e)			1,559,711.23	1,991,263.23	27.7%
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	1,559,711.33	1,991,263.33	27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.10)	(.10)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,184,473.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,502.86)		
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	.01		
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			1,168,970.54		
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	2,385.25		
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			2,385.25		
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)			1,166,585.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,091,418.00	979,858.00	-10.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,091,418.00	979,858.00	-10.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,299,137.00	1,191,872.00	-8.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,299,137.00	1,191,872.00	-8.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	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	1,500.00	1,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,500.00	22,500.00	0.0%
TOTAL, REVENUES			2,413,055.00	2,194,230.00	-9.1%
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	581,032.00	588,305.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	118,508.00	118,508.00	0.0%
Clerical, Technical and Office Salaries		2400	57,260.00	61,600.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			756,800.00	768,413.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	198,233.00	200,159.00	1.0%
OASDI/Medicare/Alternative		3301-3302	57,899.00	58,019.00	0.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	159,376.00	168,938.00	6.0%
Unemployment Insurance		3501-3502	392.00	381.00	-2.8%
Workers' Compensation		3601-3602	10,468.00	10,466.00	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			426,368.00	437,963.00	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,800.00	20,800.00	0.0%
Noncapitalized Equipment		4400	383.00	383.00	0.0%
Food		4700	586,469.00	367,644.00	-37.3%
TOTAL, BOOKS AND SUPPLIES			607,652.00	388,827.00	-36.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	250.00	250.00	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	29,000.00	29,000.00	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	64,250.00	64,250.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,500.00	99,500.00	0.0%
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	67,975.00	67,975.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,975.00	67,975.00	0.0%
TOTAL, EXPENDITURES			1,958,295.00	1,762,678.00	-10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	1,091,418.00	979,858.00	-10.2%
3) Other State Revenue		8300-8599	1,299,137.00	1,191,872.00	-8.3%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			2,413,055.00	2,194,230.00	-9.1%
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		1,890,320.00	1,694,703.00	-10.3%
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		67,975.00	67,975.00	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			1,958,295.00	1,762,678.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			454,760.00	431,552.00	-5.1%
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)			454,760.00	431,552.00	-5.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,104,951.23	1,559,711.23	41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,104,951.23	1,559,711.23	41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,104,951.23	1,559,711.23	41.2%
2) Ending Balance, June 30 (E + F1e)			1,559,711.23	1,991,263.23	27.7%
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	1,559,711.33	1,991,263.33	27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.10)	(.10)	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,559,711.10	1,991,263.10
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	.23	.23
Total, Restricted Balance		1,559,711.33	1,991,263.33

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



PUPIL TRANSPORTATION EQUIPMENT FUND
2024 - 2025 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$857**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$50
Total Revenues	**$50**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES	**$50**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$50**
ENDING FUND BALANCE	**$907**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$907

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	120.00	50.00	-58.3%
5) TOTAL, REVENUES			120.00	50.00	-58.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			120.00	50.00	-58.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120.00	50.00	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737.20	857.20	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737.20	857.20	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737.20	857.20	16.3%
2) Ending Balance, June 30 (E + F1e)			857.20	907.20	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	857.20	907.20	5.8%
Pupil Transportation Equipment Fund Operations	0000	9780	*857.20*		
Pupil Transportation Equipment Fund Operations	0000	9780		*907.20*	
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	781.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24.44)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			757.01		
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)			757.01		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	120.00	50.00	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120.00	50.00	-58.3%
TOTAL, REVENUES			120.00	50.00	-58.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
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%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(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	120.00	50.00	-58.3%
5) TOTAL, REVENUES			120.00	50.00	-58.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			120.00	50.00	-58.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120.00	50.00	-58.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737.20	857.20	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737.20	857.20	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737.20	857.20	16.3%
2) Ending Balance, June 30 (E + F1e)			857.20	907.20	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	857.20	907.20	5.8%
Pupil Transportation Equipment Fund Operations	0000	9780	*857.20*		
Pupil Transportation Equipment Fund Operations	0000	9780		*907.20*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SPECIAL RESERVE
FOR
OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

2024 - 2025 Budget

Summary

UNAUDITED BEGINNING BALANCE	**$110,059**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$1,000
Total Revenues	**$1,000**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES	**$1,000**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$1,000**
ENDING FUND BALANCE	**$111,059**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$111,059

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,700.00	1,000.00	-87.0%
5) TOTAL, REVENUES			7,700.00	1,000.00	-87.0%
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)			7,700.00	1,000.00	-87.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	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			(115,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,300.00)	1,000.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,358.96	110,058.96	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,358.96	110,058.96	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,358.96	110,058.96	-49.4%
2) Ending Balance, June 30 (E + F1e)			110,058.96	111,058.96	0.9%
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	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	110,058.96	111,058.96	0.9%
Special Reserve Operations	0000	9780	*110,058.96*		
Special Reserve Operations	0000	9780		*111,058.96*	
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	114,656.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,206.53)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			107,449.91		
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)			107,449.91		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,700.00	1,000.00	-87.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,700.00	1,000.00	-87.0%
TOTAL, REVENUES			7,700.00	1,000.00	-87.0%
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	115,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			115,000.00	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)			(115,000.00)	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	7,700.00	1,000.00	-87.0%
5) TOTAL, REVENUES			7,700.00	1,000.00	-87.0%
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)			7,700.00	1,000.00	-87.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,000.00	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			(115,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,300.00)	1,000.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,358.96	110,058.96	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,358.96	110,058.96	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,358.96	110,058.96	-49.4%
2) Ending Balance, June 30 (E + F1e)			110,058.96	111,058.96	0.9%
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	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	110,058.96	111,058.96	0.9%
Special Reserve Operations	0000	9780	*110,058.96*		
Special Reserve Operations	0000	9780		*111,058.96*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SPECIAL RESERVE
FOR
POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits.



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS
2024 - 2025 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$16,997**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$440
	Total Revenues	**$440**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$440**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$440**
ENDING FUND BALANCE		**$17,437**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$17,437

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	440.00	440.00	0.0%
5) TOTAL, REVENUES			440.00	440.00	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)			440.00	440.00	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)			440.00	440.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,557.13	16,997.13	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,557.13	16,997.13	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,557.13	16,997.13	2.7%
2) Ending Balance, June 30 (E + F1e)			16,997.13	17,437.13	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	16,997.13	17,437.13	2.6%
Special Reserve Fun Operations	0000	9780	*16,997.13*		
Special Reserve Fun Operations	0000	9780		*17,437.13*	
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	17,551.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(548.95)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,002.26		
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)			17,002.26		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	440.00	440.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			440.00	440.00	0.0%
TOTAL, REVENUES			440.00	440.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	440.00	440.00	0.0%
5) TOTAL, REVENUES			440.00	440.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			440.00	440.00	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)			440.00	440.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,557.13	16,997.13	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,557.13	16,997.13	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,557.13	16,997.13	2.7%
2) Ending Balance, June 30 (E + F1e)			16,997.13	17,437.13	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	16,997.13	17,437.13	2.6%
Special Reserve Fun Operations	0000	9780	*16,997.13*		
Special Reserve Fun Operations	0000	9780		*17,437.13*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

CAPITAL FACILITIES
DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $4.79 for residential and $.78 for commercial development.

CAPITAL FACILITIES FUND - DEVELOPER FEES

2024 - 2025 Budget

Summary

UNAUDITED BEGINNING BALANCE	**$1,526,944**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$596,000
Total Revenues	**$596,000**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$10,010
Services, Other Operating Expenses	$115,000
Capital Outlay	$127,020
Other Outgoing	$0
Total Expenditures	**$252,030**
EXCESS (DEFICIENCY) OF REVENUES	**$343,970**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$343,970**
ENDING FUND BALANCE	**$1,870,914**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$1,870,914
Other Designated	$0

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	596,000.00	596,000.00	0.0%
5) TOTAL, REVENUES			596,000.00	596,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,010.00	10,010.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,000.00	115,000.00	0.0%
6) Capital Outlay		6000-6999	820,001.00	127,020.00	-84.5%
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			945,011.00	252,030.00	-73.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(349,011.00)	343,970.00	-198.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,011.00)	343,970.00	-198.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,954.63	1,526,943.63	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,954.63	1,526,943.63	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,954.63	1,526,943.63	-18.6%
2) Ending Balance, June 30 (E + F1e)			1,526,943.63	1,870,913.63	22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,526,943.63	1,870,913.63	22.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,778,233.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,197.27)		
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			1,716,036.72		
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	(860.12)		
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			(860.12)		
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)			1,716,896.84		
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	46,000.00	46,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	550,000.00	550,000.00	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			596,000.00	596,000.00	0.0%
TOTAL, REVENUES			596,000.00	596,000.00	0.0%
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	10,010.00	10,010.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,010.00	10,010.00	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	115,000.00	115,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,000.00	115,000.00	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	20,000.00	20,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	800,001.00	107,020.00	-86.6%
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			820,001.00	127,020.00	-84.5%
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			945,011.00	252,030.00	-73.3%
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	596,000.00	596,000.00	0.0%
5) TOTAL, REVENUES			596,000.00	596,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		945,011.00	252,030.00	-73.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			945,011.00	252,030.00	-73.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(349,011.00)	343,970.00	-198.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,011.00)	343,970.00	-198.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,875,954.63	1,526,943.63	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,875,954.63	1,526,943.63	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,875,954.63	1,526,943.63	-18.6%
2) Ending Balance, June 30 (E + F1e)			1,526,943.63	1,870,913.63	22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,526,943.63	1,870,913.63	22.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,526,943.63	1,870,913.63
Total, Restricted Balance		1,526,943.63	1,870,913.63

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

2024 - 2025 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$17,470**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$450
	Total Revenues	**$450**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$450**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$450**
ENDING FUND BALANCE		**$17,920**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$ 17,920

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	450.00	450.00	0.0%
5) TOTAL, REVENUES			450.00	450.00	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	115,000.00	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			115,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,550.00)	450.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,000.00	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			115,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			450.00	450.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,020.42	17,470.42	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,020.42	17,470.42	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,020.42	17,470.42	2.6%
2) Ending Balance, June 30 (E + F1e)			17,470.42	17,920.42	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	17,470.42	17,920.42	2.6%
Special Reserve Capital Outlay Operations	0000	9780	*17,470.42*		
Special Reserve Capital Outlay Operations	0000	9780		*17,920.42*	
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	39,182.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(564.31)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,617.98		
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	860.00		
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			860.00		
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)			37,757.98		
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	450.00	450.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450.00	450.00	0.0%
TOTAL, REVENUES			450.00	450.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	115,000.00	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			115,000.00	0.00	-100.0%
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			115,000.00	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	115,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			115,000.00	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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			115,000.00	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	450.00	450.00	0.0%
5) TOTAL, REVENUES			450.00	450.00	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		115,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(114,550.00)	450.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,000.00	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			115,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			450.00	450.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,020.42	17,470.42	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,020.42	17,470.42	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,020.42	17,470.42	2.6%
2) Ending Balance, June 30 (E + F1e)			17,470.42	17,920.42	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	17,470.42	17,920.42	2.6%
Special Reserve Capital Outlay Operations	0000	9780	*17,470.42*		
Special Reserve Capital Outlay Operations	0000	9780		*17,920.42*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

FOUNDATION ACCOUNT
"TAHOE TROUT FARM" SCHOLARSHIP"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



FOUNDATION ACCOUNT TAHOE TROUT FARM SCHOLARSHIP

2024 - 2025 Budget

Summary

UNAUDITED BEGINNING BALANCE		**$98,308**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$3,400
	Total Revenues	**$3,400**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$3,400
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$3,400**
EXCESS (DEFICIENCY) OF REVENUES		**$0**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**$0**
ENDING FUND BALANCE		**$98,308**
COMPONENTS OF ENDING FUND BALANCE		
	Unrestricted Net Position	$ 98,308

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400.00	3,400.00	0.0%
5) TOTAL, REVENUES			3,400.00	3,400.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,400.00	3,400.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,400.00	3,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	98,308.48	98,308.48	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,308.48	98,308.48	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			98,308.48	98,308.48	0.0%
2) Ending Net Position, June 30 (E + F1e)			98,308.48	98,308.48	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	98,308.48	98,308.48	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,710.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,259.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			100,451.49		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			100,451.49		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,400.00	3,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,400.00	3,400.00	0.0%
TOTAL, REVENUES			3,400.00	3,400.00	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,400.00	3,400.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,400.00	3,400.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,400.00	3,400.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400.00	3,400.00	0.0%
5) TOTAL, REVENUES			3,400.00	3,400.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,400.00	3,400.00	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, EXPENSES			3,400.00	3,400.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	98,308.48	98,308.48	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,308.48	98,308.48	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			98,308.48	98,308.48	0.0%
2) Ending Net Position, June 30 (E + F1e)			98,308.48	98,308.48	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	98,308.48	98,308.48	0.0%

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

ADA



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

Because LTUSD is a declining enrollment district, the State allows the District to use its prior year ADA as the base in calculating the current year revenue.

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)	3,281.84	3,281.84	3,411.78	3,281.84	3,281.84	3,296.85
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)	3,281.84	3,281.84	3,411.78	3,281.84	3,281.84	3,296.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,281.84	3,281.84	3,411.78	3,281.84	3,281.84	3,296.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

LAKE TAHOE UNIFIED SCHOOL DISTRICT
2024-25 BUDGET DEVELOPMENT
Multi-Year Projection

Description	2024-25 Projected Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	42,919,481	0	42,919,481	44,801,436	0	44,801,436	46,514,496	0	46,514,496
Federal Revenue	90,000	2,176,823	2,266,823	90,000	2,176,823	2,266,823	90,000	2,176,823	2,266,823
State Revenue	943,945	10,905,213	11,849,158	943,945	10,905,213	11,849,158	943,945	10,905,213	11,849,158
Local Revenue	947,678	535,691	1,483,369	947,678	535,691	1,483,369	947,678	535,691	1,483,369
Total Revenue	**44,901,104**	**13,617,727**	**58,518,831**	**46,783,059**	**13,617,727**	**60,400,786**	**48,496,119**	**13,617,727**	**62,113,846**
Expenditures									
Certificated Salaries	18,419,350	6,463,849	24,883,199	19,639,177	5,547,822	25,186,999	19,874,877	5,614,422	25,489,299
Classified Salaries	6,229,178	3,255,522	9,484,700	6,303,978	3,294,622	9,598,600	6,379,578	3,334,122	9,713,700
Employee Benefits	10,078,007	6,077,203	16,155,210	10,439,386	5,913,924	16,353,310	10,546,386	5,980,624	16,527,010
Books and Supplies	960,369	785,130	1,745,499	960,369	785,130	1,745,499	960,369	785,130	1,745,499
Other Services & Oper. Expenses	3,050,672	5,199,976	8,250,648	3,050,672	5,199,976	8,250,648	3,050,672	5,199,976	8,250,648
Capital Outlay	120,716	273,014	393,730	120,716	273,014	393,730	120,716	273,014	393,730
Other Outgo 7xxx	381,196		381,196	381,196	0	381,196	381,196	0	381,196
Transfer of Indirect 73xx	(224,773)	156,798	(67,975)	(224,773)	156,798	(67,975)	(224,773)	156,798	(67,975)
Budget Reductions									
Ongoing Reductions FY 26				(270,000)		(270,000)	(270,000)		(270,000)
One time Reductions FY 26				(1,000,000)		(1,000,000)			0
Total Expenditures	**39,014,714**	**22,211,493**	**61,226,207**	**39,400,720**	**21,171,287**	**60,572,007**	**40,819,020**	**21,344,087**	**62,163,107**
Deficit/Surplus	5,886,390	(8,593,766)	(2,707,376)	7,382,339	(7,553,560)	(171,221)	7,677,099	(7,726,360)	(49,261)
Other Sources/(uses)	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
Transfers in/(out)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(7,300,697)	7,300,697	0	(7,553,560)	7,553,560	0	(7,726,360)	7,726,360	0
Net increase (decrease)	**(1,379,307)**	**(1,293,069)**	**(2,672,376)**	**(136,221)**	**0**	**(136,221)**	**(14,261)**	**0**	**(14,261)**
Beginning Balance	3,403,989	1,570,986	4,974,976	2,024,682	277,918	2,302,600	1,888,461	277,918	2,166,379
Ending Balance	**2,024,682**	**277,918**	**2,302,600**	**1,888,461**	**277,918**	**2,166,379**	**1,874,199**	**277,919**	**2,152,118**
Revolving/Stores/Prepaids	5,290		5,290	5,290		5,290	5,290		5,290
Reserve for Econ Uncertainty (3%)	1,836,800		1,836,800	1,817,200		1,817,200	1,864,900		1,864,900
Restricted Programs		277,918	277,918	0	277,918	277,918	0	277,919	277,919
Committed			0			0			0
Assigned	182,592		182,592	65,971		65,971	4,009		4,009
Unappropriated Fund Balance	**0**	**0**	**0**	**(0)**	**0**	**(0)**	**0**	**0**	**0**

LAKE TAHOE UNIFIED SCHOOL DISTRICT
2023-24 BUDGET DEVELOPMENT
Multi-Year Projection

Description	2024-25 Projected Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	42,919,481	0	42,919,481	44,801,436	0	44,801,436	46,514,496	0	46,514,496
Federal Revenue	90,000	2,176,823	2,266,823	90,000	2,176,823	2,266,823	90,000	2,176,823	2,266,823
State Revenue	943,945	10,905,213	11,849,158	943,945	10,905,213	11,849,158	943,945	10,905,213	11,849,158
Local Revenue	947,678	535,691	1,483,369	947,678	535,691	1,483,369	947,678	535,691	1,483,369
Total Revenue	**44,901,104**	**13,617,727**	**58,518,831**	**46,783,059**	**13,617,727**	**60,400,786**	**48,496,119**	**13,617,727**	**62,113,846**
Expenditures									
Certificated Salaries	18,419,350	6,463,849	24,883,199	19,639,177	5,547,822	25,186,999	19,874,877	5,614,422	25,489,299
Classified Salaries	6,229,178	3,255,522	9,484,700	6,303,978	3,294,622	9,598,600	6,379,578	3,334,122	9,713,700
Employee Benefits	10,078,007	6,077,203	16,155,210	10,439,386	5,913,924	16,353,310	10,546,386	5,980,624	16,527,010
Books and Supplies	960,369	785,130	1,745,499	960,369	785,130	1,745,499	960,369	785,130	1,745,499
Other Services & Oper. Expenses	3,050,672	5,199,976	8,250,648	3,050,672	5,199,976	8,250,648	3,050,672	5,199,976	8,250,648
Capital Outlay	120,716	273,014	393,730	120,716	273,014	393,730	120,716	273,014	393,730
Other Outgo 7xxx	381,196		381,196	381,196	0	381,196	381,196	0	381,196
Transfer of Indirect 73xx	(224,773)	156,798	(67,975)	(224,773)	156,798	(67,975)	(224,773)	156,798	(67,975)
Budget Reductions									
Ongoing Reductions FY 26				(270,000)		(270,000)	(270,000)		(270,000)
One time Reductions FY 26				(1,000,000)		(1,000,000)			0
Total Expenditures	**39,014,714**	**22,211,493**	**61,226,207**	**39,400,720**	**21,171,287**	**60,572,007**	**40,819,020**	**21,344,087**	**62,163,107**
Deficit/Surplus	5,886,390	(8,593,766)	(2,707,376)	7,382,339	(7,553,560)	(171,221)	7,677,099	(7,726,360)	(49,261)
Other Sources/(uses)	35,000	0	35,000	35,000	0	35,000	35,000	0	35,000
Transfers in/(out)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(7,300,697)	7,300,697	0	(7,553,560)	7,553,560	0	(7,726,360)	7,726,360	0
Net increase (decrease)	**(1,379,307)**	**(1,293,069)**	**(2,672,376)**	**(136,221)**	**0**	**(136,221)**	**(14,261)**	**0**	**(14,261)**
Beginning Balance	3,403,989	1,570,986	4,974,976	2,024,682	277,918	2,302,600	1,888,461	277,918	2,166,379
Ending Balance	**2,024,682**	**277,918**	**2,302,600**	**1,888,461**	**277,918**	**2,166,379**	**1,874,199**	**277,919**	**2,152,118**
Revolving/Stores/Prepaids	5,290		5,290	5,290		5,290	5,290		5,290
Reserve for Econ Uncertainty (3%)	1,836,800		1,836,800	1,817,200		1,817,200	1,864,900		1,864,900
Restricted Programs		277,918	277,918	0	277,918	277,918	0	277,919	277,919
Committed			0			0			0
Assigned	182,592		182,592	65,971		65,971	4,009		4,009
Unappropriated Fund Balance	**0**	**0**	**0**	**(0)**	**0**	**(0)**	**0**	**0**	**0**