

2024-25 Proposed



Presented on June 11, 2024
Prepared by Kelly Machado, Business Manager

Chatom Union Elementary Stanislaus County

#### Budget, July 1 2024-25 Budget WORKERS' COMPENSATION CERTIFICATION

50 71050 00000000 Form CC F8BK34KEU3(2024-25)

ANNUAL CE	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS		
superintenden	Education Code Section 42141, if a school district, either individually or as a member of a join nt of the school district annually shall provide information to the governing board of the scho ard annually shall certify to the county superintendent of schools the amount of money, if a	ol district regarding the estimated accrued but unf	unded cost of those claims. T
To the County	y Superintendent of Schools:		
(	Our district is self-insured for workers' compensation claims as defined in Education Code S	ection 42141(a):	
	Total fiabilities actuarially determined:	\$	
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$	0.00
х 1	This school district is self-insured for workers' compensation claims through a JPA, and offe	rs the following information:	
	Central Region School Insurance Group		
Signed	This school district is not self-insured for workers' compensation claims.  Clerk/Secretary of the Governing Board	Date of Meeting:	
	(Original signature required)		
For additional	information on this certification, please contact:		
Name:	Kelly Machado		
Title:	Business Manager		
Telephone:	209-664-8505 Ext. 1		
E-mail:	kmachado@chatom.k12.ca.us		

х

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

50 71050 0000000 Form CB F8BK34KEU3(2024-25)

ANNUAL E	BUDGET	REPORT
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July 1, 2024 Budget Adoption

#### Select applicable boxes:

Signed:

- This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
  - If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district compiled with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget av ailable for	inspection at:	Public Hearing:	
Place:	Chatom Union School District Office	Place:	Chatom Union School District Boardroom
Date:	June 7, 2024	Date:	June 11, 2024
		Time:	07:00 pm
Adoption Date:	June 25, 2024		

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Kelly Machado Telephone: 209-664-8505 Ext. 1

Title: Business Manager E-mail: kmachado@chatom.k12.ca.us

#### Criteria and Standards Review Summary

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

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

PPLEMENTAL INFORMA	HUN		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	x	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	x	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
\$5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х
PPLEMENTAL INFORMA	TION (continued)		No	Yes
\$6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	X	
		If yes, do benefits continue beyond age 65?	x	
		If yes, are benefits funded by pay-as-you-go?	х	
\$7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		х
		Classified? (Section S8B, Line 1)		х
		Management/supervisor/confidential? (Section S8C, Line 1)		х
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		х
		Adoption date of the LCAP or an update to the LCAP:	06/25	/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		х
DITIONAL FISCAL INDI	CATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	х	
DITIONAL FISCAL INDI	CATORS (continued)	*	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	x	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	x	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

District: Chatom Union School District

CDS #: 71050

#### Adopted Budget

#### 2024-25 Budget Attachment

#### **Balances in Excess of Minimum Reserve Requirements**

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

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

Combine	ed Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2024-25 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$3,962,701	Form 01
14	Deferred Maintenance Fund	\$323,913	Form 14
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$590,315	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$4,876,929	
	District Standard Reserve Level	4%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$397,315	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$4,479,614	

Reasons	for Fund Balances in Excess of Minimum Reserve for Economic Ur	certainties	
Form	Fund	2024-25 Budget	Description of Need
01	General Fund/County School Service Fund	\$400,000	Assigned for potential Special Education Needs
01	General Fund/County School Service Fund	\$446,797	Assigned for One-Time Discretionary
)1	General Fund/County School Service Fund	\$150,571	Assigned Care Program Funds
01	General Fund/County School Service Fund	\$330,000	Assigned Facility Needs
01	General Fund/County School Service Fund	\$2,238,018	Potential Economic Uncertainties
14	Deferred Maintenance Fund	\$323,913	Committed for School Maintenance
17	Special Reserve Fund	\$590,315	Potential Economic Uncertainties
	Insert Lines above as needed		
	Total of Substantiated Needs	\$4,479,614	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

	202	3-24 Estimated Actu	als	2024-25 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT				,			
1. Total District Regular ADA							
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	514.52	514.52	535.35	514.18	514.18	519.96	
2. Total Basic Ald Choice/Court Ordered Voluntary Pupil Transfer Regular ADA							
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCt 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)	514.52	514.52	535.35	514.18	514.18	519.96	
5. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI	1.58	1.58	1.58	1.58	1.58	1.58	
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.58	1.58	1.58	1.58	1.58	1.58	
TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	516.10	516.10	536.93	515.76	515.76	521.54	
7. Adults in Correctional Facilities							
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							



natom Union (71050) - 2024-25 Adopted Budget	441			2024				
		2023-24	20	24-25	2	025-26		2026-
eneral Assumptions	HIE				ALC: UNIVERSITY	0.00		The Park
COLA & Augmentation		8.22%	1.07%		2.93%			3.08%
Base Grant Proration Factor		0.00%	0.00%		0.00%			0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%		0.00%			0.00%
Student Assumptions:				1				Total.
Enrollment Count		543		549		556		5
Unduplicated Pupil Count (UPC)		396 75.22%		400		405 72.88%		72.9
Unduplicated Pupil Percentage (UPP) Current Year LCFF Average Daily Attendance (ADA)		516.10		515.76		522.34		535.
Funded LCFF ADA		536.93		521.54		522.34		535.
LCFF ADA Funding Method		3-PY Average	3-PY AV		Cur	rent Yr		Current
Current Year Necessary Small School (NSS) ADA								
Funded NSS ADA		-						
NSS ADA Funding Method(s)								
FF Entitlement Summary	755							
Base Grant		\$5,405,355	\$5,30	4,807	\$5.4	62,023		\$5,771,9
		251,963		4,940		79.388		284,8
Grade Span Adjustment		\$5,657,318		9,747		41,411		\$6,056,8
Adjusted Base Grant		851,086		3,732		36,867		883,0
Supplemental Grant				9,520		67,267		704,7
Concentration Grant		743,542						
Total Base, Supplemental and Concentration Grant		\$7,251,946	\$7,07	2,999	\$1,2	45,545		\$7,644,6
Allowance: Necessary Small School		-						
Add-on: Targeted Instructional Improvement Block Grant			T 1-					
Add-on: Home-to-School Transportation		290,965	29	4,078	3	02,694		312,0
Add-on: Small School District Bus Replacement Program		-		-				
Add-on: Economic Recovery Target				240		01.010		07.0
Add-on: Transitional Kindergarten		99,569		2,310		95,010		97,9
Total Allowance and Add-On Amounts		\$390,534		36,388		97,704		\$409,9
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$7,642,480	\$7,45	9,387	\$7,6	43,249		\$8,054,6
Miscellaneous Adjustments	A -			-	4 76			0.004.0
Total LCFF Entitlement (excludes Additional State Aid)	\$	7,642,480		9,387		43,249		8,054,6
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	14,234	\$ 1	4,303	\$	14,633	\$	15,0
Additional State Aid					-			0.004.0
Total LCFF Entitlement with Additional State Aid		7,642,480	7,45	9,387	7,64	13,249		8,054,6
FF Sources Summary				100				
nding Source Summary  Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	3,995,967	\$ 3,99	95,967	5 3.9	95,967	5	3,995,9
Education Protection Account Entitlement (includes \$200/minimum per ADA)	Ś	107,386		04,308		04,468		107,1
Net State Aid (excludes Additional State Aid)	\$	3,539,127		59,112		42,814	\$	3,951,5
Additional State Aid	\$	•	\$	-	\$		\$	
Total Funding Sources	\$	7,642,480	\$ 7,45	9,387	\$ 7,6	43,249	\$	8,054,6
Inding Source by Resource-Object	\$	3,539,127	¢ 220	0 112	¢ 35	A2 914	¢	2 051
State Aid (Resource Code 0000, Object Code 8011)  EPA, Current Year (Resource 1400, Object Code 8012)				9,112		42,814		3,951,
(P-2 plus Current Year Accrual)  EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	107,386		04,308		.04,468	\$	107,1
(P-A less Prior Year Accrual)	\$	(1,356)	\$	-	\$	7/	\$	100
Property Taxes (Object 8021 to 8089)	\$	3,995,967	\$ 3,99	95,967	\$ 3,9	95,967	\$	3,995,9
In-Lieu of Property Taxes (Object Code 8096)		-	STORY T	*		(8)		
titlement and Source Reconciliation			N. P. C.	4				
Basic Aid/Excess Tax District Status		n-Basic Aid	Non-Basic		Non-Basi			Ion-Basic Ai
Total LCFF Entitlement	\$	7,642,480	\$ 7,45	59,387	\$ 7,6	43,249	\$	8,054,6
							-	
Additional State Aid	\$		\$	1	5	100		
	\$ \$ \$		\$	((0))	\$		\$	



Chatom Union (71050) - 2024-25 Adopted Budget		6/4/2024		
	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 5,756,887	\$ 5,652,057 \$	5,836,421 \$	6,154,807
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,594,628	\$ 1,513,252 \$	1,504,134 \$	1,587,806
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 171,587	\$ 159,119 \$	153,984 \$	162,628
Percentage to Increase or Improve Services	27.70%	26.77%	25.77%	25.80%



Chatom Union (71050) - 2024-25 Adopted Budget				6/4/2024			
		2023-24		2024-25	2025-26		2026-27
PER-ADA FUNDING LEVELS		100	9.0	hard on the			
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$	14,037.76	\$	14,080.49 \$	14,376.48	-	14,821.43
Grades 4-6	\$	12,907.15	\$	12,946.98 \$	13,219.24		13,628.70
Grades 7-8	\$	13,289.15	\$	13,329.90 \$	13,610.45		14,031.32
Grades 9-12	\$	15,801.61	\$	15,851.36 \$	16,184.89	\$	16,685.62
Base Grants							
Grades TK-3	\$	9,919	\$	10,025 \$		\$	10,637
Grades 4-6	\$	10,069	\$	10,177 \$	10,475		10,798
Grades 7-8	\$	10,367	\$	10,478 \$	10,785		11,117
Grades 9-12	\$	12,015	\$	12,144 \$	12,500	\$	12,885
Grade Span Adjustment							
Grades TK-3	\$	1,032	\$	1,043 \$	1,073	\$	1,106
Grades 9-12	\$	312	\$	316 \$	325	\$	335
Supplemental Grant		20%		20%	20%		209
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	2,190	\$	2,214 \$	2,278	\$	2,349
Grades 4-6	\$	2,014	\$	2,035 \$	2,095	\$	2,160
Grades 7-8	\$	2,073	\$	2,096 \$	2,157	\$	2,223
Grades 9-12	\$	2,465	\$	2,492 \$	2,565	\$	2,644
Actual - 1.00 ADA, Local UPP as follows:		75.22%		74.08%	72.88%		72.90%
Grades TK-3	\$	1,647	\$	1,640 \$	1,660	\$	1,712
Grades 4-6	\$	1,515	\$	1,508 \$	1,527	\$	1,574
Grades 7-8	\$	1,560	\$	1,552 \$	1,572	\$	1,621
Grades 9-12	\$	1,854	\$	1,846 \$	1,869	\$	1,927
Concentration Grant (>55% population)		65%		65%	65%		659
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	7,118	\$	7,194 \$	7,405	\$	7,633
Grades 4-6	\$	6,545	\$	6,615 \$	6,809	\$	7,019
Grades 7-8	\$	6,739	\$	6,811 \$	7,010	\$	7,226
Grades 9-12	\$	8,013	\$	8,099 \$	8,336	\$	8,593
Actual - 1.00 ADA, Local UPP >55% as follows:		20.2200%		19.0800%	17.8800%		17.9000%
Grades TK-3	\$	1,439	\$	1,373 \$	1,324	\$	1,366
Grades 4-6	\$	1,323	\$	1,262 \$	1,217		1,256
Grades 7-8	\$	1,363	\$	1,299 \$	1,253	\$	1,293
Grades 9-12	š	1,620	Ś	1,545 \$	1,491		1,538

Chatom Union (71050) - 2024-25 Adopted Budget		6/4/2024		
AILED ADA CALCULATION	2023-24	2024-25	2025-26	2026-27
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA
Grades TK-3	257.46	234.03	240.97	258.3
Grades 4-6	185.41	160.73	171.11	155.7
Grades 7-8	117.81	124.20	114.33	100.4
Grades 9-12 LCFF Subtotal	560.68	518.96	526.41	514.5
NSS	300.08	210.90	526.41	514.5
Combined Subtotal	560.68	518.96	526,41	514.5
econd Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA
Grades TK-3	234.03	240.97	258.30	250.9
Grades 4-6	160.73	171.11	155.74	156.9
Grades 7-8	124.20	114.33	100.48	106.
Grades 9-12			<del>-</del>	
CFF Subtotal	518.96	526.41	514.52	514.
NSS	•	-		
ombined Subtotal	518.96	526.41	514.52	514.
rior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	240.97	258.30	250.98	260.
Grades 4-6	171.11	155.74	156.98	160.
Grades 7-8	114.33	100.48	106.22	99.
Grades 9-12	F2C 44	-	-	
CFF Subtotal	526.41	514.52	514.18	520.
NSS combined Subtotal	526.41	514.52	514.18	520.
	520,41	514.52	314.16	520.
et Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Second prior year charter school shift percentage	-	-	-	
Prior year charter school shift percentage	0%	0%	0%	
3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shi				
ades TK-3	244.15	244.43	250.08	256.
Grades 4-6	172.42	162.53	161.28	157.
Grades 7-8	118.78	113.00	107.01	102.
Grades 9-12	-	-	-	
CFF Subtotal	535.35	519.96	518.37	516.
NSS Combined Subtotal	535.35	519.96	518.37	516.
	222.23	515.50	516.57	516.
urrent Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-
Current Year ADA				
Grades TK-3	258.30	250.98	260.38	257.
Grades 4-6	155.74	156.98	160.74	179.
Grades 7-8	100.48	106.22	99.64	96.
Grades 9-12			-	
CFF Subtotal	514.52	514.18	520.76	533.
NSS			· · · · · · · · · · · · · · · · · · ·	
ombined Subtotal	514.52	514.18	520.76	533.
hange in LCFF ADA (excludes NSS ADA)	(11.89)	(0.34)	6.58	13.
•	Decline	Decline	Increase	Incre
unded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	244.15	244.43	260.38	257.
	172.42	162.53	160.74	179.
				96.
Grades 4-6			99 64	
Grades 4-6 Grades 7-8	118.78	113.00	99.64	50.
Grades 4-6 Grades 7-8 Grades 9-12	118.78	113.00	-	
Grades 4-6 Grades 7-8 Grades 9-12		113.00 - 519.96	99.64 - 520.76 Current Yr	533
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal	118.78  535.35	113.00	520.76	533.
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal unded NSS ADA	118.78  535.35	113.00 - 519.96	520.76	533.
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal unded NSS ADA Grades TK-3	118.78  535.35	113.00 - 519.96	520.76	533.
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal unded NSS ADA Grades TK-3 Grades 4-6	118.78  535.35	113.00 - 519.96	520.76	533.
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal unded NSS ADA Grades TK-3 Grades 4-6ades 7-8	118.78  535.35	113.00 - 519.96	520.76	533.
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal  unded NSS ADA Grades TK-3 Grades 4-6  ~ades 7-8 des 9-12	118.78  535.35	113.00 - 519.96	520.76	533. Current
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal  unded NSS ADA Grades TK-3 Grades 4-6ades 7-8 des 9-12	118.78  535.35	113.00 - 519.96	520.76	533.
Grades 4-6 Grades 7-8 Grades 9-12 ubtotal unded NSS ADA Grades TK-3 Grades 4-6 ~ades 7-8 des 9-12	118.78  535.35	113.00 - 519.96	520.76	533

Chatom Union (71050) - 2024-25 Adopted Budget		6/4/2024		
DETAILED ADA CALCULATION	2023-24	2024-25	2025-26	2026-27
`ades 4-6	0.80	0.80	0.80	0.80
ades 7-8	0.78	0.78	0.78	0.78
Grades 9-12	-	•	-	•
Subtotal	1.58	1.58	1.58	1.58
ACTUAL ADA (Current Year Only)				
Grades TK-3	258.30	250.98	260.38	257.56
Grades 4-6	156.54	157.78	161.54	180.34
Grades 7-8	101.26	107.00	100.42	97.60
Grades 9-12	-	-	-	-
Total Actual ADA	516.10	515.76	522.34	535.50
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	244.15	244.43	260.38	257.56
Grades 4-6	173.22	163.33	161.54	180.34
Grades 7-8	119.56	113.78	100.42	97.60
Grades 9-12	-	-	-	-
Total Funded ADA	536.93	521.54	522.34	535.50
Funded Difference (Funded ADA less Actual ADA)	20.83	5.78	-	-
FUNDED ADA for the Transitional Kindergarten Add-on	Bartle of Double Hill with the			
Current Year TK ADA	32.71	30.00	30.00	30.00

# Chatom Union School District 2024-25 Adopted Budget Budget & Multi-Year Projection Assumptions

#### **Assumptions in 24-25**

- LCFF Calculated based on estimated funded ADA of 519.96 (3-PY average)
  - o 2024-25 Estimated Actual ADA is 514.18 (Less 5.78 ADA)
- LCFF Revenue decreased from 2023-24 by \$172,257
  - o COLA of 1.07%
  - o 2023-24 3-PY average funded ADA is 535.35 (-15.39 ADA)
- Federal Revenue decreased from 2023-24 by \$1,524,137
  - COVID One-Time funds received in 2023-24 removed
- Other State Revenues decreased from 2023-24 by \$194,822
  - COVID One-Time funds received in 2023-24 removed
- Other Local Revenue decreased by \$139,074
  - o Most local revenue to be budgeted as received
  - o Interest, CARE program, ERATE, donations, etc.
- Salaries & Benefits
  - Increased overall \$201,051 due to step and column contract adjustments and increased PERS costs
  - o STRS Rate 19.1%
  - PERS Rate 27.05%
- Books and Supplies 4XXX Expenditures
  - Decreased by \$355,675 due to removal of COVID fund expenditures from 2023-24
- Services 5XXX Expenditures
  - Decreased by \$676,797 due to removal of COVID fund expenditures from 2023-24
- Capital Outlay 6XXX Expenditures
  - Decreased by \$1,255,901 due to removal of COVID fund expenditures from 2023-24
- Other outgo 7XXX Expenditures
  - o Decreased by \$66,832 Special ed transportation

#### Assumptions in 25-26:

- LCFF Calculated based on estimated funded ADA of 520.76 (Current year)
- LCFF Revenue projected to increase from 2024-25 by \$183,862
  - o COLA of 2.93%
  - O 2025-26 <u>Funded</u> ADA estimated at .8 more than 2024-25 and is 6.58 ADA more than 2024-25 estimated actual ADA
- Federal Revenues remain flat funded
- Other State Revenues remain flat funded
- Other Local Revenues remain flat funded
- Salaries:
  - Certificated Increased by 3% step
  - Classified Increased by 4% step
  - STRS rate remains flat at 19.1%
  - PERS rate increased by .55% to 27.6%
  - Health & Welfare cap remains flat
- Books and Supplies 4XXX Expenditures
  - o Increased by CPI of 2.86%
  - Increased by \$715,648 due to budgeting spending of Restricted ELOP (Expanded Learning Opportunity Program) funds
- Services 5XXX Expenditures
  - o Increased by CPI of 2.86%
  - Increased by \$255,991 due to budgeting spending of Restricted ELOP (Expanded Learning Opportunity Program) funds
- Capital Outlay 6XXX Expenditures
  - Increased by \$200,000 due to budgeting spending of Restricted ELOP (Expanded Learning Opportunity Program) funds
- Other outgo 7XXX Expenditures
  - o Remains flat
- Transfer out of \$20,000 to Fund 40 for future facility needs

#### Assumptions in 26-27:

- LCFF Calculated based on estimated funded ADA of 533.92 (Current year)
- LCFF Revenue projected to increase from 2025-26 by \$411,381
  - o COLA of 3.08%
  - 2026-27 <u>Funded</u> ADA estimated at 13.16 more than 2025-26 due to projected increasing enrollment
- Federal Revenues remain flat funded
- Other State Revenues remain flat funded
- Other Local Revenues remain flat funded
- Salaries:
  - Certificated Increased by 3% step
  - Classified Increased by 4% step
  - o STRS rate remains flat at 19.1%
  - O PERS rate increased by .4% to 28%
  - o Health & Welfare cap remains flat
- Books and Supplies 4XXX Expenditures
  - o Increased by CPI of 2.87%
- Services 5XXX Expenditures
  - o Increased by CPI of 2.87%
- Capital Outlay 6XXX Expenditures
  - o Remains flat
- Other outgo 7XXX Expenditures
  - Remains flat
- Transfer out of \$20,000 to Fund 40 for future facility needs

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,399,387.00	2.48%	7,583,249.00	5.42%	7,994,630.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	129,809.00	0.00%	129,809.00	0.00%	129,809.00
4. Other Local Revenues	8600-8799	177,500.00	0.00%	177,500.00	0.00%	177,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,462,556.00)	2.86%	(1,504,385.00)	2.87%	(1,547,561.00
6. Total (Sum lines A1 thru A5c)		6,244,140.00	2.27%	6,386,173.00	5.77%	6,754,378.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a, Base Salaries				2,818,805.00		2,903,369.0
b. Step & Column Adjustment				84,564.00		87,101.0
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,818,805.00	3.00%	2,903,369.00	3.00%	2,990,470.0
2. Classified Salaries						
a. Base Salaries				1,205,891.00		1,254,127.0
b. Step & Column Adjustment				48,236.00		50,165.0
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,205,891.00	4.00%	1,254,127.00	4.00%	1,304,292.0
3. Employee Benefits	3000-3999	1,476,042.00	10.79%	1,635,330.00	2.67%	1,678,927.0
4. Books and Supplies	4000-4999	440,717.00	2.86%	453,322.00	2.86%	466,287.0
Services and Other Operating     Expenditures	5000-5999	750,303.00	2.86%	771,762.00	2.86%	793,834.0
6. Capital Outlay	6000-6999	111,652.00	0.00%	111,652.00	0.00%	111,652.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,540.00	0.00%	12,540.00	0.00%	12,540.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,121.00)	0.00%	(33,121.00)	0.00%	(33,121.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,802,829.00	4.79%	7,128,981.00	3.03%	7,344,881.0
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(558,689.00)		(742,808.00)		(590,503.00

California Dept of Education

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File: MYP, Version 7

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE					ALC: ALC: NO.	
Net Beginning Fund Balance     (Form 01, line F1e)		4,526,389.85		3,967,700.85		3,224,892.85
Ending Fund Balance (Sum lines C and D1)		3,967,700.85		3,224,892.85		2,634,389.85
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					1261-47/04
c. Committed						
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,327,368.00		1,327,368.00		1,327,368.00
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	397,315.00		447,763.00		460,811.00
Unassigned/Unappropriated	9790	2,238,017,85		1,444,761.85		841,210.85
Total Components of Ending     Fund Balance (Line D3f must     agree with line D2)		3,967,700.85		3,224,892.85		2,634,389.85
E. AVAILABLE RESERVES						
'. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	397,315.00		447,763.00		460,811.00
c. Unassigned/Unappropriated	9790	2,238,017.85		1,444,761.85		841,210.85
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	590,314.85		590,314.85		590,314.85
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum lines E1a thru E2c)		3,225,647.70		2,482,839.70		1,892,336.70

#### F. ASSUMPTIONS

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	110,332.00	0.00%	110,332.00	0.00%	110,332.0
2. Federal Revenues	8100-8299	557,924,00	0.00%	557,924.00	0.00%	557,924.0
3. Other State Revenues	8300-8599	1,178,988.00	0.00%	1,178,988.00	0.00%	1,178,988.0
4. Other Local Revenues	8600-8799	455,181.00	0.00%	455,181.00	0.00%	455,181.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	1,462,556.00	2.86%	1,504,385.00	2.87%	1,547,561.0
6. Total (Sum lines A1 thru A5c)		3,764,981.00	1.11%	3,806,810.00	1.13%	3,849,986.0
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				336,053.00		346,135.0
b. Step & Column Adjustment				10,082.00		10,384.6
c. Cost-of-Living Adjustment						
d. Other Adjustments		an in the second				
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	336,053.00	3.00%	346,135.00	3.00%	356,519.0
2. Classified Salaries						
a. Base Salaries				680,126.00		707,331.
b. Step & Column Adjustment				27,205.00		28,293.0
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum Jines B2a thru B2d)	2000-2999	680,126.00	4.00%	707,331.00	4.00%	735,624.
3. Employ ee Benefits	3000-3999	666,881.00	9.02%	727,063.00	2.18%	742,879.
4. Books and Supplies	4000-4999	106,406.00	378.78%	509,449.00	2.86%	524,019.
5. Services and Other Operating Expenditures	5000-5999	1,207,415.00	19.42%	1,441,947.00	2.86%	1,483,187.
6. Capital Outlay	6000-6999	10,655.00	1,877.05%	210,655.00	0.00%	210,655.
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	122,512.00	0.00%	122,512.00	0.00%	122,512.
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00%	0.00	0.00%	0.
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,130,048.00	29.87%	4,065,092.00	2.71%	4,175,395.
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		2,847,713.49		3,482,646.49		3,224,364.49
Ending Fund Balance (Sum lines     and D1)		3,482,646.49		3,224,364.49		2,898,955.49
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,482,646.49		3,224,364.49		2,898,955.49
c. Committed						Parit Sign
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f . Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,482,646.49		3,224,364.49		2,898,955.49
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a, Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

#### F. ASSUMPTIONS

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

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,509,719.00	2.45%	7,693,581.00	5.35%	8,104,962.0
2. Federal Revenues	8100-8299	557,924.00	0.00%	557,924.00	0.00%	557,924.0
3. Other State Revenues	8300-8599	1,308,797.00	0.00%	1,308,797.00	0.00%	1,308,797.0
4. Other Local Revenues	8600-8799	632,681.00	0.00%	632,681.00	0.00%	632,681.
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.
6. Total (Sum lines A1 thru A5c)		10,009,121.00	1.84%	10,192,983.00	4.04%	10,604,364.
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries	1			3,154,858.00		3,249,504
b. Step & Column Adjustment				94,646.00		97,485
c. Cost-of-Living Adjustment				0.00		0.
d. Other Adjustments				0.00		0.
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,154,858.00	3.00%	3,249,504.00	3.00%	3,346,989.
2. Classified Salaries						
a. Base Salaries	1			1,886,017.00		1,961,458.
b. Step & Column Adjustment				75,441.00		78,458.
c. Cost-of-Living Adjustment	1			0.00		0.
d. Other Adjustments			ALC: "I End	0.00		0.
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,886,017.00	4.00%	1,961,458.00	4.00%	2,039,916.
3. Employee Benefits	3000-3999	2,142,923.00	10.24%	2,362,393.00	2.51%	2,421,806
4. Books and Supplies	4000-4999	547,123.00	75.97%	962,771.00	2.86%	990,306
5. Services and Other Operating Expenditures	5000-5999	1,957,718.00	13.08%	2,213,709.00	2.86%	2,277,021
6. Capital Outlay	6000-6999	122,307.00	163.52%	322,307.00	0.00%	322,307
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	135,052.00	0.00%	135,052.00	0.00%	135,052
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,121.00)	0.00%	(33,121.00)	0.00%	(33,121,
9, Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.
10. Other Adjustments			<b>西於學習著名</b>	0.00	368	0.
11. Total (Sum lines B1 thru B10)		9,932,877.00	12.70%	11,194,073.00	2.91%	11,520,276
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		76,244.00		(1,001,090.00)		(915,912.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE			REFLECTION		SHEET BOOK	
Net Beginning Fund Balance (Form 01, line F1e)		7,374,103.34		7,450,347.34		6,449,257.34
2. Ending Fund Balance (Sum lines C and D1)		7,450,347.34		6,449,257.34		5,533,345.3
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.0
b. Restricted	9740	3,482,646.49		3,224,364.49		2,898,955.4
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.0
2. Other Commitments	9760	0.00		0.00		0.0
d. Assigned	9780	1,327,368.00		1,327,368.00		1,327,368.0
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789	397,315.00		447,763.00		460,811.0
2. Unassigned/Unappropriated	9790	2,238,017.85	STATE OF	1,444,761.85		841,210.8
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,450,347.34		6,449,257.34		5,533,345.3
		7,400,047.04		0,440,201.04		0,000,040,0
E. AVAILABLE RESERVES						
1. General Fund	0750			0.00		
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	397,315.00		447,763.00		460,811.0
c. Unassigned/Unappropriated	9790	2,238,017.85		1,444,761.85		841,210.8
<ul> <li>d. Negative Restricted Ending Balances (Negative resources 2000-9999)</li> </ul>	979Z			0.00		0.0
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	590,314.85		590,314.85		590,314.8
c. Unassigned/Unappropriated	9790	0.00		0.00		0.0
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,225,647.70		2,482,839.70		1,892,336.7
Total Available Reserves - by Percent (Line E3 divided by Line F3c)		32.47%		22,18%		16,43
F. RECOMMENDED RESERVES				SHAN SHIP		
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		514.18		520,76		533,92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,932,877.00		11,194,073.00		11,520,276.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		9,932,877.00		11,194,073.00		11,520,276.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4,00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		397,315.08		447,762.92		460,811.04
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		397,315.08		447,762.92		460,811.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

G = General Ledger Data; S = Supplemental Data

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

	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
	Tax Override Fund		
1 66	Debt Service Fund		
1 67	Foundation Permanent Fund		
	Cafeteria Enterprise Fund		
	Charter Schools Enterprise Fund		
	Other Enterprise Fund		
	Warehouse Revolving Fund		
	Self-Insurance Fund		
II 71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
	Warrant/Pass- Through Fund		
	Student Body Fund		
	Av erage Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
СВ	Budget Certification		s
	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	G	
СЕВ	Current Expense Formula/Minimum Classroom Comp Budget		G
	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

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### Chatom Union Elementary Stanislaus County

50 71050 0000000 Form TC F8BK34KEU3(2024-25)

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

B. "July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Chatom Union Elementary Stanislaus County

			20	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,581,124.00	100,852.00	7,681,975.00	7,399,387.00	110,332.00	7,509,719.00	-2.2%
2) Federal Revenue		8100-8299	00.00	2,082,061.00	2,082,061.00	00.00	557,924,00	557,924.00	-73.2%
3) Other State Revenue		8300-8599	132,923.00	1,370,696.00	1,503,619,00	129,809.00	1,178,988.00	1,308,797.00	-13.0%
4) Other Local Revenue		8600-8799	229,738.00	542,017.00	771,755.00	177,500.00	455,181.00	632,681.00	-18.0%
5) TOTAL, REVENUES			7,943,785.00	4,095,626.00	12,039,411.00	7,706,696.00	2,302,425.00	10,009,121.00	-16.9%
B. EXPENDITURES		1000	27.6	00 904 900	00 050 6	00 808 00	936 053 00	00 000 000	700 C
2) Classified Salaries		2000-2999	1,053,787.00	794,146.00	1,847,933.00	1,205,891.00	680,126.00	1,886,017.00	2.1%
3) Employ ee Benefits		3000-3999	1,391,861.00	703,700.00	2,095,561.00	1,476,042.00	666,881.00	2,142,923.00	2.3%
4) Books and Supplies		4000-4999	410,717.00	492,081.00	902,798.00	440,717.00	106,406.00	547,123.00	-39.4%
5) Services and Other Operating Expenditures		5000-5999	741,759.00	1,892,756.00	2,634,515.00	750,303.00	1,207,415.00	1,957,718.00	-25.7%
6) Capital Outlay		6669-0009	121,475.00	1,256,733.00	1,378,208.00	111,652.00	10,655.00	122,307.00	-91.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,540.00	189,344.00	201,884.00	12,540.00	122,512.00	135,052.00	-33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(33,121.00)	00.00	(33,121.00)	(33,121.00)	0.00	(33,121.00)	%0.0
9) TOTAL, EXPENDITURES			6,415,143.00	5,651,888.00	12,067,031.00	6,782,829.00	3,130,048.00	9,912,877.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45 - B9)	<b>4</b> 6		1,528,642.00	(1,556,262.00)	(27,620.00)	923,867.00	(827,623.00)	96,244.00	-448.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		0000 0000	S	6	C	8	00 0	c	%0 0
b) Transfers Out		7600-7629	165,906.00	0.00	165,906.00	20,000.00	0.00	20,000.00	-87.9%
2) Other Sources/Uses									
a) Sources		8930-8979	00'0	0.00	0.00	00.00	0.00	0.00	%0.0
b) Uses		7630-7699	00'0	0.00	00'0	00'0	0.00	00.00	0.0%
3) Contributions		8980-8999	(1,310,084.00)	1,310,084.00	00'0	(1,462,556,00)	1,462,556.00	00'0	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,475,990.00)	1,310,084.00	(165,906.00)	(1,482,556.00)	1,462,556.00	(20,000.00)	-87.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,652.00	(246,178.00)	(193,526.00)	(558,689.00)	634,933.00	76,244.00	-139.4%
F. FUND BALANCE, RESERVES									
a) As of July 1 - Unaudited		9791	4,562,212.85	3,093,891.49	7,656,104.34	4,526,389.85	2,847,713.49	7,374,103.34	-3.7%
b) Audit Adjustments		9793	(88,475.00)	00.00	(88,475.00)	00.00	0.00	00:00	-100.0%

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Buc ly 1
General fund
Unrestricted and Restricted
Expenditures by Object

Chatom Union Elementary Stanislaus County

			2023	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			4,473,737.85	3,093,891.49	7,567,629.34	4,526,389.85	2,847,713.49	7,374,103.34	-2.6%
d) Other Restatements		9795	00.00	00.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,473,737.85	3,093,891.49	7,567,629.34	4,526,389.85	2,847,713,49	7,374,103,34	-2.6%
2) Ending Balance, June 30 (E + F1e)			4,526,389.85	2,847,713,49	7,374,103.34	3,967,700.85	3,482,646.49	7,450,347.34	1.0%
Components of Ending Fund Balance									
a) Nonspendable								7	
Revolving Cash		9711	2,000.00	00:00	5,000.00	5,000.00	00:0	5,000.00	0.0%
Stores		9712	0.00	00.00	00.00	0.00	0,00	0.00	0.0%
Prepaid Items		9713	00.00	00.00	00.0	0.00	0.00	0.00	%0.0
All Others		9719	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	00'0	2,847,713.49	2,847,713.49	00'0	3,482,646,49	3,482,646.49	22.3%
c) Committed							STATE OF THE STATE		
Stabilization Arrangements		9750	00.00	00.00	00.0	00.00	00'0	0.00	%0.0
Other Commitments		0926	00.00	00'0	00.00	00'0	00.00	00.00	0.0%
d) Assigned									
Other Assignments		9780	1,127,368.00	00:00	1,127,368.00	1,327,368.00	0.00	1,327,368.00	17.7%
Potential Special Education Excess Cost	0000	9780	200,000.00		200,000.00			00.00	
One Time Discretionary	0000	9780	446,797.00		446,797.00			00.00	
Care Program	0000	9780	150,571.00		150,571.00			00.00	
Facility Needs - HVAC	0000	9780	80,000.00		80,000.00			00.00	
Facility Needs - Roofing	0000	9780	150,000.00		150,000.00			00.00	
Facility Needs - Flooring	0000	9780	100,000.00		100,000.00			00.00	
Potential Special Education Excess Cost	0000	9780			00.00	400,000,00		400,000.00	
One Time Discretionary	0000	9780			00.00	446,797.00		446,797.00	
Care Program	0000	9780			00.00	150,571.00		150,571.00	
Facility Needs - HVAC	0000	9780			00.00	80,000.00		80,000.00	
Facility Needs - Roofing	0000	9780			00.00	150,000.00		150,000.00	
Facility Needs - Flooring	0000	9780			00.00	100,000.00		100,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		6826	489,317,00	00'0	489,317.00	397,315.00	00'0	397,315.00	-18.8%
Unassigned/Unappropriated Amount		9266	2,904,704.85	0.00	2,904,704.85	2,238,017.85	00:00	2,238,017.85	-23.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,032,223.61	2,665,642.20	9,697,865.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	(380,983,95)	0.00	(380,983.95)				
		<u> </u>							

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Budg y 1
Genera, rund
Unrestricted and Restricted
Expenditures by Object

Chatom Union Ele.....rtary

Stanislaus County

-100.0% -5.1% -5.9% % Diff Column C & F 0.00 3,359,112.00 104,308.00 Total Fund col. D + E (F) 0.00 0.00 0.00 2024-25 Budget Restricted (E) 0.00 3,359,112.00 104,308.00 Unrestricted (D) 0.00 5,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 110,151.55 0.00 0.0 10,403,685.41 3,539,127.00 107,386.00 (1,356.00)971,652.00 10,403,685.41 Total Fund col. A + B (C) 2023-24 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 000 0.00 0.00 0.00 0.0 0.00 971,652.00 0.00 0.0 0,00 0.00 0.00 3,637,294.20 0.00 0.00 0.00 3,637,294.20 Restricted (B) 00'0 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 110,151,55 0.00 0.00 0.00 0.00 0.00 0.00 0.00 5,000.00 6,766,391.21 107,386.00 (1,356.00) 6,766,391.21 3,539,127.00 Unrestricted (A) Object Codes 9130 9135 9310 8012 8019 9140 9150 9200 9290 9320 9330 9340 9500 9590 9610 9640 0696 8011 9380 9490 9650 Resource Codes Education Protection Account State Aid - Current Year H. DEFERRED OUTFLOWS OF RESOURCES J. DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED OUTFLOWS 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED INFLOWS 1) Deferred inflows of Resources 4) Due from Grantor Government e) Collections Awaiting Deposit c) in Revolving Cash Account 2) Due to Grantor Governments Ending Fund Balance, June 30 d) with Fiscal Agent/Trustee 5) Due from Other Funds 3) Accounts Receivable 8) Other Current Assets State Aid - Current Year 7) Prepaid Expenditures 6) TOTAL, LIABILITIES 3) Due to Other Funds State Aid - Prior Years 5) Unearned Revenue (G10 + H2) - (16 + J2) Principal Apportionment 1) Accounts Payable 9) Lease Receivable 10) TOTAL, ASSETS 4) Current Loans K. FUND EQUITY LCFF SOURCES 2) Investments I. LIABILITIES b) In Banks Description 6) Stores

California Dept of Education

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Bu uly 1
Gen. Fund
Unrestricted and Restricted
Expenditures by Object

Chatom Union L. Jentary Stanislaus County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Tax Relief Subventions		1000	33 100 00	cu e	33 109 00	33 109 00	00.0	33 109 00	%0 0
Tollieowileto Exelliptions		700	0000	0000	0000				700 0
ווווספו ופוח ומע		7 000	00.0	00:0	00.0	00.0	00.0	60.00	200
Other Subventions/In-Lieu Taxes		8029	2,070.00	00.00	2,070.00	2,070,00	0,00	2,070.00	%0.0
County & District Taxes Secured Roll Taxes		8041	3,968,864.00	0.00	3,968,864.00	3,968,864.00	0.00	3,968,864.00	0.0%
Unsecured Roll Taxes		8042	194,272,00	00:00	194,272.00	194,272.00	0.00	194,272.00	0.0%
Prior Years' Taxes		8043	7,193.00	00.00	7,193.00	7,193.00	0.00	7,193.00	%0.0
Supplemental Taxes		8044	112,781.00	00.00	112,781.00	112,781.00	0.00	112,781.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(322,322.00)	00.00	(322,322.00)	(322,322.00)	0.00	(322, 322.00)	%0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	00.00	0.00	0.00	00'0	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	00'0	00.00	00.00	0.00	00.00	0.0%
Miscellaneous Funds (EC 41604)					6	6	e e	8	780 0
Royalties and Bonuses		8081	0.00	0.00	00.00	0.00	00.0	00.0	0.0%
Less: Non-I CFF (50%) Adjustment		8089	0.00	00'0	0.00	0.00	0.00	0,00	0.0%
Subtotal, LCFF Sources			7,641,124.00	0.00	7,641,124.00	7,459,387.00	0.00	7,459,387.00	-2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(60,000.00)	1日の日本の日本の日	(60,000.00)	(60,000.00)		(60,000,00)	%0.0
All Other LCFF Transfers - Current Year	All Other	8091	00.00	00.00	0.00	00.00	00'0	00.00	%0.0
Transfers to Charter Schools in Lieu of Property Taxes		9608	0.00	00'0	0.00	0.00	00:00	0.00	0.0%
Property Taxes Transfers		8097	0.00	100,852.00	100,852.00	00.00	110,332.00	110,332.00	9.4%
LCFF/Revenue Limit Transfers - Prior Years		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		•	7,581,124.00	100,852.00	7,681,976.00	7,399,387.00	110,332.00	7,509,719.00	-2.2%
FEDERAL REVENUE							4		
Maintenance and Operations		8110	00:00	00'0	00.0	00.00	00.00	0.00	0.0%
Special Education Entitlement		8181	00.00	104,076.00	104,076,00	00'0	98,599.00	98,599.00	-5.3%
Special Education Discretionary Grants		8182	0.00	00'0	00:00	00'0	00.00	00.00	0.0%
Child Nutrition Programs		8220	00'0	0.00	00'0	00.00	0.00	0.00	0.0%
Donated Food Commodities		8221	00.00	00.00	00.0	00.00	00.00	0.00	0.0%
Forest Reserve Funds		8260	00:00	00.00	00.0	00.00	00.00	00:00	0.0%
Flood Control Funds		8270	00.00	0.00	00:00	00.00	00.00	00.00	0.0%
Wildlife Reserve Funds		8280	00.00	0.00	00:0	00.00	00.00	00.00	%0.0

Budç y 1 Genera, cund Unrestricted and Restricted Expenditures by Object

Chatom Union Elenations Stanislaus County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% DIff Column C& F
FEMA		8281	00.00	0.00	0.00	00:00	00:00	00.0	%0.0
Interagency Contracts Between LEAs		8285	00.00	188,076.00	188,076.00	0.00	188,076.00	188,076.00	0.0%
Pass-Through Revenues from Federal Sources		8287	00.00	0.00	00.00	00.00	00.00	00.0	%0.0
Title I, Part A, Basic	3010	8290		170,383.00	170,383.00		170,383.00	170,383.00	%0.0
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		00:00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		25,515.00	25,515.00		25,515.00	25,515,00	%0.0
Title III, Immigrant Student Program	4201	8290		0.00	0.00		00.00	0.00	0.0%
Title III, English Learner Program	4203	8290		27,371.00	27,371.00		27,371.00	27,371.00	%0.0
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	00.00		00:00	00.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		11,585.00	11,585.00		11,585.00	11,585.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	00.0	1,555,055.00	1,555,055.00	00.00	36,395.00	36,395,00	-97.7%
TOTAL, FEDERAL REVENUE			00.00	2,082,061.00	2,082,061.00	0.00	557,924.00	557,924.00	-73.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	00.00		00.00	00.00	%0'0
Special Education Master Plan									
Current Year	6500	8311		0.00	00'0		00.00	0.00	%0'0
Prior Years	6500	8319		00.00	0.00		00.00	0.00	%0'0
All Other State Apportionments - Current Year	All Other	8311	00'0	0.00	00:00	00.00	00.0	00.00	%0.0
All Other State Apportionments - Prior Years	All Other	8319	00'0	00.00	00.00	00:00	00:00	0.00	%0.0
Child Nutrition Programs		8520	00.00	0.00	00'0	00.00	00.00	0.00	%0.0
Mandated Costs Reimbursements		8550	19,809.00	00.00	19,809.00	19,809.00	00:00	19,809.00	%0.0
Lottery - Unrestricted and Instructional Materials		8560	110,000.00	30,300.00	140,300.00	110,000.00	30,300.00	140,300,00	0.0%
Tax Rellef Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	00:0	0.00	0.00	0.00	00.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	00:00	0.00	0.00	00.00	00.0	0.00	0.0%
Pass-Through Revenues from		4							
State Sources		8587	00.00	00.00	0.00	00.00	00.00	0.00	%0.0
After School Education and Safety (ASES)	6010	8590		00.00	00.00		00.00	0.00	%0.0

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Bu July 1 General Fund Unrestricted and Restricted Expenditures by Object

Chatom Union Examentary Stanislaus County

			2023	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	00'0		0.00	0.00	%0.0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		00.00	0.00	%0.0
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	00.00	%0'0
Career Technical Education Incentive Grant Program	6387	8590		0.00	00.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	00'0		00.00	0.00	%0.0
Specialized Secondary	7370	8590		0.00	0.00		00.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,114.00	1,340,396.00	1,343,510.00	00.00	1,148,688.00	1,148,688.00	-14.5%
TOTAL, OTHER STATE REVENUE			132,923.00	1,370,696.00	1,503,619.00	129,809.00	1,178,988.00	1,308,797.00	-13.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies							6		
Secured Roll		8615	00.00	0.00	00.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	00.00	00.00	00.00	0.00	00.00	0.00	%0.0
Prior Years' Taxes		8617	0.00	0.00	00.00	00.00	0.00	0.00	%0'0
Supplemental Taxes		8618	00.00	0.00	00.00	00:00	0.00	0.00	%0.0
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	00.00	00.00	00.00	00'0	00'0	0.0%
Other		8622	00.00	0.00	00'0	00.00	00'0	0.00	%0'0
Community Redevelopment Funds Not Subject to LCFF Deduction	#:	8625	00:00	30,095.00	30,095.00	00'0	00.00	0.00	-100.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	00.00	00.00	0.00	0.00	%0'0
Sale of Publications		8632	0.00	0.00	0.00	00.00	00.00	00.00	%0.0
Food Service Sales		8634	00'0	00.00	00'0	00.00	00.00	00.00	%0'0
All Other Sales		8639	00'0	0.00	00.00	00.00	00.00	00.00	%0'0
Leases and Rentals		8650	00.00	0.00	0.00	00.00	00.00	0.00	%0'0
Interest		8660	131,121.00	0.00	131,121.00	100,000.00	00.00	100,000.00	-23.7%
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	00.00	00.00	0.00	00.00	00.00	0.00	%0.0
Non-Resident Students		8672	0.00	00'0	00'0	00'00	00'0	0.00	%0'0

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Bud ly 1 Gene.....aund Unrestricted and Restricted Expenditures by Object

Chatom Union Etc....ntary Stanislaus County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transportation Fees From Individuals		8675	0.00	0.00	00.00	00.00	00:00	00.00	%0'0
Interagency Services		8677	00.00	0.00	00.00	00.00	0.00	00.00	%0.0
Mitigation/Dev eloper Fees		8681	00:00	0.00	00.00	00.00	0.00	0.00	%0.0
All Other Fees and Contracts		8689	00.00	0.00	00.00	00.00	0.00	00.00	0.0%
Other Local Revenue Plus: Miscellaneous Funds Non-LCFF (50		2 0 1							
Percent) Adjustment			0.00	0.00	0.00	0.00	00.00	0.00	%0.0
Pass-Inrough Kevenue from Local Sources		/698	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Nevenue		8710	00.710.08	00.0	00.710,00	00.000,77	00.0	00.00	%4.1.2-
All Other Transfers In		8781-8783	0000	00.0	0000	0000	000		%00
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		113,784.00	113,784.00		68,667,00	68,667.00	-39.7%
From County Offices	6500	8792		398,138.00	398,138.00		386,514.00	386,514.00	-2.9%
From JPAs	6500	8793		00.00	0.00		0.00	0.00	%0.0
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	00.0	0.0%
From County Offices	6360	8792		00.00	00.00		0.00	0.00	%0.0
From JPAs	6360	8793		00.00	00'0	The second second	0.00	0.00	%0.0
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	00.00	0.00	0.00	0.00	0.00	0.00	%0.0
From County Offices	All Other	8792	00'0	0.00	00'0	0.00	0.00	0.00	%0.0
From JPAs	All Other	8793	00'0	0.00	00.00	00.00	00.00	0.00	%0.0
All Other Transfers In from All Others		8799	00.00	00.00	0.00	00'0	0.00	0.00	%0.0
TOTAL, OTHER LOCAL REVENUE			229,738.00	542,017.00	771,755.00	177,500.00	455,181.00	632,681.00	-18.0%
TOTAL, REVENUES			7,943,785.00	4,095,626.00	12,039,411.00	7,706,696.00	2,302,425.00	10,009,121.00	-16.9%
CERTIFICATED SALARIES						6		6	
Certificated Teachers' Salaries		1100	2,202,320.00	298,471.00	2,500,791.00	2,284,448.00	310,410,00	2,394,636.00	3.0%
Certificated Pupil Support Salaries		1200	32,928.00	0.00	32,928.00	34,245.00	00.00	34,245.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	480,877,00	24,657.00	505,534.00	500,112.00	25,643.00	525,755.00	4.0%
Other Certificated Salaries		1900	0.00	0.00	00'0	00.00	0.00	00.00	%0.0
TOTAL, CERTIFICATED SALARIES			2,716,125.00	323,128.00	3,039,253.00	2,818,805.00	336,053.00	3,154,858.00	3.8%
CLASSIFIED SALARIES Classified Instructional Salaries		2100	43,700.00	307,614.00	351,314.00	45,448.00	280,660.00	326,108.00	-7.2%
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Bud ly 1 Gene, ... .und Unrestricted and Restricted Expenditures by Object

Chatom Union Et. Atary Stanislaus County

			202:	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Classified Support Salaries		2200	461,956.00	294,984.00	756,940.00	534,147.00	263,680.00	797,827.00	5.4%
Classified Supervisors' and Administrators' Salaries	89	2300	206,266.00	0.00	206,266.00	214,517.00	00'0	214,517.00	4.0%
Clerical, Technical and Office Salaries		2400	291,982.00	50,181.00	342,163.00	359,901.00	7,855.00	367,756.00	7.5%
Other Classified Salaries		2900	49,883.00	141,367.00	191,250.00	51,878.00	127,931.00	179,809.00	-6.0%
TOTAL, CLASSIFIED SALARIES			1,053,787.00	794,146.00	1,847,933.00	1,205,891.00	680,126,00	1,886,017.00	2.1%
EMPLOYEE BENEFITS		3104-3102	474.157.00	365.692.00	839.849.00	493.122.00	377.513.00	870.635.00	3.7%
PERS		3201-3202	253,239.00	138,469.00	391,708.00	291,875.00	117,453.00	409,328.00	4.5%
OASDI/Medicare/Alternative		3301-3302	115,989.00	53,674.00	169,663.00	120,630.00	45,286.00	165,916.00	-2.2%
Health and Welfare Benefits		3401-3402	393,384.00	49,136.00	442,520.00	409,117.00	40,571.00	449,688.00	1.6%
Unemployment Insurance		3501-3502	5,391.00	3,743.00	9,134.00	5,605.00	3,542.00	9,147.00	0.1%
Workers' Compensation		3601-3602	48,649.00	13,343.00	61,992.00	50,597.00	11,770.00	62,367.00	%9.0
OPEB, Allocated		3701-3702	3,721,00	00.00	3,721.00	3,870.00	00'0	3,870,00	4.0%
OPEB, Active Employees		3751-3752	0.00	00.00	00.00	00.00	00.00	00.00	%0.0
Other Employ ee Benefits		3901-3902	97,331.00	79,643.00	176,974.00	101,226.00	70,746.00	171,972.00	-2.8%
TOTAL, EMPLOYEE BENEFITS			1,391,861.00	703,700.00	2,095,561.00	1,476,042.00	666,881.00	2,142,923.00	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	113,067.00	0.00	113,067.00	113,067.00	00.00	113,067.00	%0.0
Books and Other Reference Materials		4200	00.00	0.00	00'0	00.00	00.00	00.00	0.0%
Materials and Supplies		4300	270,150.00	487,707.00	757,857,00	300,150.00	96,406.00	396,556.00	47.7%
Noncapitalized Equipment		4400	27,500.00	4,374.00	31,874,00	27,500.00	10,000.00	37,500.00	17.7%
Food		4700	00.00	0.00	00'0	00.00	00.00	0.00	%0.0
TOTAL, BOOKS AND SUPPLIES			410,717.00	492,081.00	902,798.00	440,717.00	106,406.00	547,123.00	-39.4%
SERVICES AND OTHER OPERATING EXPENDITURES	ITURES								
Subagreements for Services		5100	25,028.00	949,258.00	974,286.00	26,672.00	1,045,069.00	1,071,741.00	10.0%
Travel and Conferences		9200	6,750.00	00'0	6,750.00	6,750.00	00'0	6,750.00	%0.0
Dues and Memberships		5300	14,000.00	00'0	14,000.00	14,000,00	00:00	14,000.00	0.0%
Insurance		5400 - 5450	115,000.00	00'0	115,000.00	115,000.00	00'0	115,000.00	%0.0
Operations and Housekeeping Services		2200	171,000.00	00'0	171,000.00	171,000.00	00.00	171,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		9009	00'000'69	97,638.00	166,638.00	69,000.00	28,178.00	97,178.00	41.7%
Transfers of Direct Costs		5710	(42,569.00)	42,569.00	00.00	(41,043.00)	41,043.00	00.00	%0.0
Transfers of Direct Costs - Interfund		5750	00:00	00.0	00:00	00.00	00.00	0.00	%0.0
Professional/Consulting Services and Operating Expenditures		2800	324,550.00	802,841.00	1,127,391.00	329,924.00	93,125.00	423,049.00	-62.5%
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Budę y 1 Genera, cund Unrestricted and Restricted Expenditures by Object

> Chatom Union Ele.....tary Stanislaus County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Communications		2900	29,000.00	450.00	59,450.00	59,000.00	00.00	29,000.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			741,759.00	1,892,756.00	2,634,515.00	750,303.00	1,207,415.00	1,957,718.00	-25.7%
CAPITAL OUTLAY									
Land		6100	00'0	0.00	00.00	00.00	00.00	0.00	%0.0
Land Improv ements		6170	21,003.00	1,195,728.00	1,216,731.00	15,180.00	00.00	15,180.00	-98.8%
Buildings and Improvements of Buildings		6200	00'0	26,274.00	26,274.00	0.00	10,655.00	10,655.00	-59.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
Equipment		6400	100,472.00	34,731,00	135,203.00	96,472.00	00.00	96,472.00	-28.6%
Equipment Replacement		6500	00.00	00.00	00.00	00.00	00'0	0.00	%0.0
Lease Assets		0099	00'0	00.00	00'0	00.00	00'0	00.00	%0.0
Subscription Assets		6700	00.00	00.00	00'0	0.00	00.00	00.00	%0.0
TOTAL, CAPITAL OUTLAY			121,475.00	1,256,733.00	1,378,208.00	111,652.00	10,655.00	122,307.00	-91.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)	t Costs)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	00:00	00.00	0.00	0.00	00.00	00.00	%0.0
State Special Schools		7130	00:00	0.00	0.00	0.00	00.00	0.00	%0.0
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	00'0	0.00	00.00	00.00	00.00	00.00	%0.0
Payments to County Offices		7142	12,540,00	189,344.00	201,884.00	12,540.00	122,512.00	135,052,00	-33.1%
Payments to JPAs		7143	00'0	0.00	00'0	0.00	00.00	0.00	%0'0
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	00'0	00.00	0.00	0.00	00.00	00:00	%0.0
To County Offices		7212	00.00	0.00	00:00	0.00	00.00	0.00	%0.0
To JPAs		7213	00.00	0.00	0.00	00.00	00.00	0.00	%0.0
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	. 7221		00.00	00.0		00.00	0.00	%0'0
To County Offices	6500	7222		00.00	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	THE CHARLES	00.00	00:00	%0.0
To County Offices	6360	7222		00.00	0.00		00.00	0.00	%0.0
To JPAs	6360	7223		00.00	00.00		00.00	00.00	0.0%

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t July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Chatom Union \_\_\_cmentary Stanislaus County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	00.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	00.00	00.00	00.00	00.00	%0.0
All Other Transfers Out to All Others		7299	00.00	00.00	00.0	00.00	00.00	00.00	0.0%
Debt Service		7438	00.0	00 0	00.0	00 0	00.0	00.0	%0 0
Other Debt Service - Principal		7439	0.00	0.00	0.00	00.00	00.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,540.00	189,344.00	201,884.00	12,540.00	122,512.00	135,052.00	-33.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	TS								
Transfers of Indirect Costs		7310	0.00	0.00	00.0	0.00	0.00	0.00	%0.0
Transfers of Indirect Costs - Interfund		7350	(33,121.00)	00.00	(33,121.00)	(33,121.00)	0.00	(33,121.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(33,121.00)	00.00	(33,121.00)	(33,121.00)	00.00	(33,121.00)	0.0%
TOTAL, EXPENDITURES			6,415,143,00	5,651,888.00	12,067,031.00	6,782,829.00	3,130,048.00	9,912,877.00	-17.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN		200	00	ç	00 0	00.0	00.0	00.0	0.0%
From: Special Keserve Fund		2160	20.0	000	000		00.0	0000	7000
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	00.0	on'n	80.0
Other Authorized Interfund Transfers In		8919	00:00	00.00	0.00	0.00	0.00	0.00	%0.0
(a) TOTAL, INTERFUND TRANSFERS IN			00.00	00'0	00.00	00.00	0.00	00.00	0.0%
INTERFUND TRANSFERS OUT		104	S	90	00.0	000	00 0	CC	%U 0
To: Special Reserve Fund		7612	00.0	00.0	0.00	00.0	0.00	0.00	0.0%
To State School Building Fund/County School		7613				6	0	ć	à
Facilities Fund To: Cafeteria Find		7616	00.0	00.0	00.0	0.00	00.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	165,906.00	0.00	165,906.00	20,000.00	0.00	20,000.00	-87.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			165,906.00	0.00	165,906,00	20,000.00	00.00	20,000,00	-87.9%
OTHER SOURCES/USES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	00.00	0.00	00.00	00.00	0.0%
Proceeds		Li:							
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized		8965	c	G	c	S	ć	S	9
LEAS		_	0.00	0.00	20,00	300	20.0	2	2000

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-A, Version 7

Budg /1	Genera, .und	Unrestricted and Restricted	Expenditures by Object

Chatom Union Elen.....tary Stanislaus County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	00.00	00'0	0.00	%0.0
Proceeds from Leases		8972	0.00	00.00	0.00	00'0	00'0	0.00	%0'0
Proceeds from Lease Revenue Bonds		8973	00.00	00.00	00.00	00'0	00'0	00.00	%0.0
Proceeds from SBITAs		8974	00:00	00.00	00:00	0.00	00'0	00.00	%0'0
All Other Financing Sources		8979	00'0	00.00	00.00	00.00	0.00	00.00	%0'0
(c) TOTAL, SOURCES			00:00	00.00	00.00	0.00	0.00	0.00	%0.0
USES									
Transfers of Funds from Lapsed/Reorganized		7651	0.00	0.00	00:00	00.00	00.00	0.00	0.0%
All Other Financing Uses		7699	00.00	00.00	00'0	0.00	00.00	0.00	%0'0
(d) TOTAL, USES			00.00	00.0	00.0	00.00	0.00	00:00	%0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		. 0868	(1,310,084.00)	1,310,084.00	00'0	(1,462,556.00)	1,462,556.00	0.00	%0.0
Contributions from Restricted Revenues		8990	00.0	00.0	00.0	0.00	00.00	0.00	%0.0
(e) TOTAL, CONTRIBUTIONS			(1,310,084.00)	1,310,084.00	00.00	(1,462,556.00)	1,462,556.00	0.00	%0.0
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,475,990.00)	1,310,084.00	(165,906.00)	(1,482,556.00)	1,462,556.00	(20,000.00)	-87.9%

Budg y1
General cund
Unrestricted and Restricted
Expenditures by Function

Chatom Union Ele.....rtary Stanislaus County

									(
			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,581,124.00	100,852,00	7,681,976,00	7,399,387.00	110,332.00	7,509,719.00	-2.2%
2) Federal Revenue		8100-8299	00.00	2,082,061.00	2,082,061.00	00.00	557,924.00	557,924.00	-73.2%
3) Other State Revenue		8300-8599	132,923.00	1,370,696.00	1,503,619.00	129,809.00	1,178,988.00	1,308,797.00	-13.0%
4) Other Local Revenue		8600-8799	229,738.00	542,017.00	771,755.00	177,500.00	455,181.00	632,681.00	-18.0%
5) TOTAL, REVENUES			7,943,785.00	4,095,626.00	12,039,411.00	7,706,696.00	2,302,425.00	10,009,121.00	-16.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,319,572.00	3,265,913.00	6,585,485.00	3,434,720.00	2,251,963.00	5,686,683.00	-13.6%
2) Instruction - Related Services	2000-2999		668,722.00	225,451.00	894,173.00	711,524.00	220,544.00	932,068.00	4.2%
3) Pupil Services	3000-3999		491,851.00	150,533.00	642,384.00	507,488.00	153,805.00	661,293.00	2.9%
4) Ancillary Services	4000-4999		20,654.00	67,348.00	88,002.00	21,480.00	70,042.00	91,522,00	4.0%
5) Community Services	5000-5999		0.00	00'0	00'0	00'0	00.00	00.00	%0.0
6) Enterprise	6669-0009		00'0	00.00	00'0	00.00	00'0	00.00	%0.0
7) General Administration	7000-7999		1,202,645.00	88,853.00	1,291,498.00	1,287,811.00	18,051.00	1,305,862.00	1.1%
8) Plant Services	8000-8999		699,159.00	1,664,446.00	2,363,605.00	807,266.00	293,131.00	1,100,397.00	-53.4%
9) Other Outgo	6666-0006	Except 7600- 7699	12,540,00	189,344.00	201,884.00	12,540.00	122,512.00	135,052.00	-33.1%
10) TOTAL, EXPENDITURES			6,415,143.00	5,651,888.00	12,067,031.00	6,782,829.00	3,130,048.00	9,912,877.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)			1,528,642.00	(1,556,262.00)	(27,620.00)	923,867,00	(827,623.00)	96,244.00	-448.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	165,906.00	0.00	165,906.00	20,000.00	0.00	20,000.00	-87.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	00'0	00.00	0.00	0.00	0.00	%0.0
3) Contributions		8980-8999	(1,310,084.00)	1,310,084.00	00.00	(1,462,556.00)	1,462,556.00	00.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,475,990.00)	1,310,084.00	(165,906.00)	(1,482,556.00)	1,462,556.00	(20,000.00)	-87.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,652.00	(246,178.00)	(193,526.00)	(558,689.00)	634,933.00	76,244.00	-139.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,562,212.85	3,093,891.49	7,656,104.34	4,526,389.85	2,847,713.49	7,374,103.34	-3.7%

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Buds y 1 Genera, cund Unrestricted and Restricted Expenditures by Function

> Chatom Union Eler.....tary Stanislaus County

			202:	2023-24 Estimated Actuals			2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% DI# Column C & F
b) Audit Adjustments		9793	(88,475.00)	00.00	(88,475.00)	00:00	00:00	00.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,473,737.85	3,093,891.49	7,567,629.34	4,526,389.85	2,847,713.49	7,374,103.34	-2.6%
d) Other Restatements		9795	0.00	00.00	00.00	00.00	00:00	0.00	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			4,473,737.85	3,093,891.49	7,567,629.34	4,526,389.85	2,847,713,49	7,374,103,34	-2.6%
2) Ending Balance, June 30 (E + F1e)		1/:	4,526,389,85	2,847,713.49	7,374,103.34	3,967,700.85	3,482,646,49	7,450,347.34	1.0%
Components of Ending Fund Balance						12-10			
a) Nonspendable						013			
Revolving Cash		9711	5,000.00	00.00	5,000.00	5,000.00	00.00	5,000.00	0.0%
Stores		9712	00.00	00'00	00.00	00.00	00:00	0.00	%0.0
Prepaid Items		9713	0.00	0.00	00:00	00.00	00:00	0.00	%0.0
All Others		9719	0.00	00.00	00.00	00.00	00:00	0.00	%0.0
b) Restricted		9740	00:00	2,847,713.49	2,847,713.49	00.00	3,482,646.49	3,482,646.49	22.3%
c) Committed									
Stabilization Arrangements		9750	00.00	00'0	0.00	0.00	0.00	0.00	%0.0
Other Commitments (by Resource/Object)		0926	00:00	00.00	00.00	00.00	00.00	00.00	%0.0
d) Assigned		-							
Other Assignments (by Resource/Object)		9780	1,127,368.00	00.00	1,127,368.00	1,327,368.00	00:00	1,327,368.00	17.7%
Potential Special Education Excess Cost	0000	9780	200,000.00		200,000.00			00.00	
One Time Discretionary	0000	9780	446,797.00		446, 797.00			00.00	
Care Program	0000	9780	150,571.00		150,571.00			00.00	
Facility Needs - HVAC	0000	9780	80,000.00		80,000.00			00.00	
Facility Needs - Roofing	0000	9780	150,000.00		150,000.00			00.00	
Facility Needs - Flooring	0000	9780	100,000.00		100,000.00			00.00	
Potential Special Education Excess Cost	0000	9780			00.0	400,000.00		400,000.00	
One Time Discretionary	0000	9780			00:00	446,797.00		446, 797.00	
Care Program	0000	9780			00.00	150,571.00		150,571.00	
Facility Needs - HVAC	0000	9780			0.00	80,000.00		80,000.00	
Facility Needs - Roofing	0000	9780			00.00	150,000.00		150,000.00	
Facility Needs - Flooring	0000	9780			00.00	100,000.00		100,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	489,317.00	00:00	489,317.00	397,315.00	00'0	397,315.00	-18.8%
Unassigned/Unappropriated Amount		9790	2,904,704.85	00.00	2,904,704.85	2,238,017.85	00:00	2,238,017.85	-23.0%

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**Exhibit: Restricted Balance Detail** 

Chatom Union El. , tary Stanislaus County

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20,154.62 33,059,12 859.20 19 357.22 1,416,926.66 18,702.00 367,902.43 59,721.00 338,955.00 5,245.00 137,230.00 9,972.00 .42 831,206.82 183,125.17 3,482,646.49 59,229.64 2024-25 Budget 859.20 357.22 773,168.66 59,229.64 56,827.00 338,602.43 20,154.62 59,721.00 338,955.00 33,059.12 5,245.00 137,230.00 19 9,972.00 .42 831,206.82 183,125.17 2,847,713.49 2023-24 Estimated Actuals Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff Classified School Employee Professional Development Block Grant Arts, Music, and Instructional Materials Discretionary Block Grant Distance Learning California Advanced Services Fund Special Education Early Intervention Preschool Grant Child Nutrition: Kitchen Infrastructure Upgrade Funds Child Nutrition: Food Service Staff Training Funds Expanded Learning Opportunities (ELO) Grant Learning Recovery Emergency Block Grant Expanded Learning Opportunities Program SB 117 COVID-19 LEA Response Funds Educator Effectiveness, FY 2021-22 California Clean Energy Jobs Act Mental Health-Related Services Lottery: Instructional Materials Other Restricted Local Description Total, Restricted Balance Resource 7028 7029 7032 7311 7425 7426 6547 6762 7121 7388 7435 6266 6300 6546 6230

Description R	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES			WEST SELLERS		
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.
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.
3) Contributions		8980-8999	0.00	0,00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,872.33	58,872.33	0.
b) Audit Adjustments		9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			58,872.33	58,872.33	0.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			58,872.33	58,872.33	0.
2) Ending Balance, June 30 (E + F1e)		Y	58,872.33	58,872.33	0.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	58,872.33	58,872.33	0.
c) Committed					
Stabilization Arrangements		9750	0,00	0,00	0.0

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escription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned			Puri		
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
. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County     Treesury		9111	0.00		
Treasury b) in Banks		9120	58,872.33		
c) in Revolving Cash Account		9130	0.00		
-		9135			
d) with Fiscal Agent/Trustee		9140	0.00		
e) Collections Awaiting Deposit			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			58,872.33		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			58,872.33		
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	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.0

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0,00	0.0%
Classified Support Salaries		2200	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0,00	0.0%
Unemployment insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0,00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				7	
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

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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	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.09
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		7 7			
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				Scale Line	Bon at the
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES		7000	0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.4
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.1
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.1
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	58,872.33	58,872.33	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			58,872.33	58,872.33	0.
d) Other Restatements		9795	0,00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			58,872.33	58,872.33	0.
2) Ending Balance, June 30 (E + F1e)			58,872.33	58,872.33	0.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	58,872,33	58,872.33	0.
c) Committed			00,0,2,00	20,0.2,00	

## Budget, July 1 Student Activity Special Revenue Fund Expenditures by Function

50 71050 0000000 Form 08 F8BK34KEU3(2024-25)

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%

# Budget, July 1 Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

50 71050 0000000 Form 08 F8BK34KEU3(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	8210	Student Activity Funds	58,872.33	58,872.33
Total, Restricted Balance			58,872.33	58,872.33

Description Resource	Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES		LIBOURNICE NE		TO PARTY
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	459,673.00	376,545.00	-18.1
4) Other Local Revenue	8600-8799	600.00	0.00	-100.0
5) TOTAL, REVENUES		460,273.00	376,545.00	-18.2
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	81,686.00	84,953.00	4.0
2) Classified Salaries	2000-2999	70,258.00	73,068.00	4.0
3) Employ ee Benefits	3000-3999	87,265.00	90,755.00	4.6
4) Books and Supplies	4000-4999	75,661.00	75,000.00	-0.5
5) Services and Other Operating Expenditures	5000-5999	21,965.00	17,000.00	-22.0
6) Capital Outlay	6000-6999	14,815,00	2,648.00	-82.
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	33,121.00	33,121.00	0.0
9) TOTAL, EXPENDITURES		384,771.00	376,545.00	-2.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		75,502.00	0.00	-100.
FINANCING SOURCES AND USES (A5 - B9)		70,002.00	0.50	-100.
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers	2222 2222	0.00	0.00	0.
a) Transfers In	8900-8929 7600-7629	0.00	0.00	
b) Transfers Out	7600-7629	0.00	0.00	0,
2) Other Sources/Uses	2000 2070			
a) Sources	8930-8979	0.00	0.00	0.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0,00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.
1. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		75,502.00	0.00	-100.
. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	43,774.24	119,276.24	172.
b) Audit Adjustments	9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		43,774.24	119,276.24	172.
d) Other Restatements	9795	0.00	0,00	0.
e) Adjusted Beginning Balance (F1c + F1d)		43,774.24	119,276,24	172.
2) Ending Balance, June 30 (E + F1e)		119,276.24	119,276.24	0.
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0.
Prepaid items	9713	0.00	0.00	0.
All Others	9719	0.00	0,00	0.
b) Restricted	9740	119,276.24	119,276.24	0.
c) Committed		PORTOLOGICAL CONTRACTOR	AND COLUMN STREET	
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				-
Other Assignments	9780	0.00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0
	3130	0,00	0.00	-
G. ASSETS				
1) Cash	9110	152,423.17		
a) in County Treasury		1		
A For the second of Oak Control	9111	(2,606.16)		
1) Fair Value Adjustment to Cash in County Treasury		0.00		
b) in Banks	9120	0.00		
b) in Banks c) in Revolving Cash Account	9120 9130	0.00		
b) in Banks	9120	1		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0.00		
		9380	0.00		
9) Lease Receivable		9300	The same of the sa		
10) TOTAL, ASSETS			149,817.01		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0,00		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds		9610	0,00		
4) Current Loans		9640	NAME OF STREET		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		5555	0.00		
			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
C, FUND EQUITY					
(G10 + H2) - (I6 + J2)			149,817.01		
EDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	(
Interagency Contracts Between LEAs		8285	0.00	0.00	(
Title I, Part A, Basic	3010	8290	0.00	0.00	
All Other Federal Revenue	All Other	8290	0.00	0.00	
	To Gallor	0200	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	•
Child Development Apportionments		8530	0.00	0.00	•
Pass-Through Revenues from State Sources		8587	0.00	0.00	•
State Preschool	6105	8590	376,545.00	376,545.00	•
All Other State Revenue	All Other	8590	83,128.00	0.00	-100
TOTAL, OTHER STATE REVENUE			459,673.00	376,545.00	-18
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		0004			
Sale of Equipment/Supplies		8631	0.00	0.00	•
Food Service Sales		8634	0.00	0.00	•
Interest		8660	600.00	0.00	-10
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	1
Interagency Services		8677	0.00	0.00	1
All Other Fees and Contracts		8689	0.00	0.00	
Other Local Revenue			"""	0,50	
		9500			
All Other Local Revenue		8699	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			600.00	0.00	-10
OTAL, REVENUES			460,273.00	376,545.00	-1
ERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	81,686.00	84,953.00	
Certificated Pupil Support Salaries		1200	0.00	0.00	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	
		1900	1		(
Other Certificated Salaries		1900	0.00	0.00	
TOTAL, CERTIFICATED SALARIES			81,686.00	84,953.00	
LASSIFIED SALARIES					
		2100	58,330.00		

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California Dept of Education

SACS Financial Reporting Software - SACS V9.2

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		2023-24	2024-25	Percent
escription Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Classified Support Salaries	2200	0.00	0.00	0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0,00	0
Clerical, Technical and Office Salaries	2400	11,928.00	12,405,00	4
Other Classified Salaries	2900	0.00	0.00	C
TOTAL, CLASSIFIED SALARIES		70,258.00	73,068.00	4
APLOYEE BENEFITS				
STRS	3101-3102	65.00	68.00	4
PERS	3201-3202	36,133.00	37,578.00	
OASD!/Medicare/Alternative	3301-3302	13,119.00	13,644.00	
Health and Welfare Benefits	3401-3402	4,190.00	4,357.00	
Unemploy ment Insurance	3501-3502	775.00	806,00	
Norkers' Compensation	3601-3602	2,294.00	2,386.00	
DPEB, Allocated	3701-3702	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	
	3901-3902	l .	1	,
Other Employee Benefits	3301-3302	30,689.00	31,916.00	
TOTAL, EMPLOYEE BENEFITS		87,265.00	90,755.00	
DOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	
Books and Other Reference Materials	4200	0.00	0.00	
Materials and Supplies	4300	65,000.00	65,000.00	
Noncapitalized Equipment	4400	10,661.00	10,000.00	
Food	4700	0,00	0.00	
TOTAL, BOOKS AND SUPPLIES		75,661.00	75,000.00	
RVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	
Travel and Conferences	5200	384.00	0.00	-10
Dues and Memberships	5300	0.00	0.00	
nsurance	5400-5450	0.00	0.00	
Operations and Housekeeping Services	5500	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,000.00	2,000.00	
Fransfers of Direct Costs	5710	0.00	0.00	
ransfers of Direct Costs - Interfund	5750	0.00	0.00	
Professional/Consulting Services and Operating Expenditures	5800	19,581.00	15,000.00	-3
	5900	0.00	0.00	_
Communications	3900	21,965.00		-2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		21,965,00	17,000.00	-
PITAL OUTLAY				
end	6100	0.00	0.00	
and Improvements	6170	12,815.00	2,648.00	-1
Buildings and Improvements of Buildings	6200	0.00	0.00	
Equipment	6400	2,000.00	0.00	-10
Equipment Replacement	6500	0.00	0.00	
ease Assets	6600	0.00	0.00	
Subscription Assets	6700	0.00	0.00	
TOTAL, CAPITAL OUTLAY		14,815.00	2,648.00	4
HER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0,00	0.00	
Debt Service				
Debt Service - Interest	7438	0.00	0.00	
Other Debt Service - Principal	7439	0,00	0.00	
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	
		0.00	0.50	
HER OUTGO - TRANSFERS OF INDIRECT COSTS	7050	90 404 00	00 404 00	
ransfers of Indirect Costs - Interfund	7350	33,121.00	33,121.00	
FOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		33,121.00	33,121.00	
TOTAL, EXPENDITURES		384,771.00	376,545.00	
TERFUND TRANSFERS				
NTERFUND TRANSFERS IN				
From: General Fund	8911	0.00	0.00	
Other Authorized Interfund Transfers In	8919	0.00	0.00	

California Dept of Education SACS Financial Reporting Software - SACS V9.2 File: Fund-B, Version 8

50 71050 00000000 Form 12 F8BK34KEU3(2024-25)

Pescription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0,00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					Cont. (1)
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
1. 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	459,673.00	376,545.00	-18.1%
4) Other Local Revenue		8600-8799	600.00	0.00	-100.0%
5) TOTAL, REVENUES			460,273.00	376,545.00	-18.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		309,263.00	310,222.00	0.3%
2) Instruction - Related Services	2000-2999		24,572.00	25,554.00	4.0%
3) Pupit 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		33,121.00	33,121.00	0.0%
8) Plant Services	8000-8999		17,815.00	7,648.00	-57.1%
9) Other Outgo	9000-9999	Except 7600-			
3) Other Outgo	3000-3333	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			384,771.00	376,545.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,502.00	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%
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,502.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,774.24	119,276.24	172.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,774.24	119,276.24	172.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,774.24	119,276.24	172,5%
2) Ending Balance, June 30 (E + F1e)			119,276.24	119,276.24	0.0%
Components of Ending Fund Balance					
a) Nonspendab <del>le</del>					
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	119,276.24	119,276.24	0.0%
c) Committed				SIZ SUPERIOR	
Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned				1	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			Construction of the Constr		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
1 100011 5 Tot Economic Charlesiness		-,00			-10.70

#### Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

50 71050 00000000 Form 12 F8BK34KEU3(2024-25)

Estimated Actuals	2024-25 Budget
27,600.00	27,600.00
16,174.24	16,174.24
75,502.00	75,502.00
119,276.24	119,276.24
	27,600.00 16,174.24 75,502.00

			2023-24	2024-25	Percent
rescription R	tesource Codes	Object Codes	Estimated Actuals	Budget	Difference
, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	394,512.00	432,000,00	9.5
3) Other State Revenue		8300-8599	150,000.00	160,000.00	6.7
4) Other Local Revenue		8600-8799	2,562.00	0.00	-100.0
5) TOTAL, REVENUES			547,074.00	592,000.00	8.2
EXPENDITURES		4000 4000			
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	212,389.00	211,668.00	-0.3
3) Employ ee Benefits		3000-3999	94,966.00	98,767.00	4.0
4) Books and Supplies		4000-4999	296,037.00	271,700.00	-8.2
5) Services and Other Operating Expenditures		5000-5999	84,500.00	32,500.00	-61.5
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		7555 7555	687,892.00	614,635.00	-10.6
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			507,402.00		
INANCING SOURCES AND USES (A5 - B9)			(140,818.00)	(22,635.00)	-83.
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	0.4
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
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(140,818.00)	(22,635.00)	-83.9
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,298.79	43,480.79	-76.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			184,298.79	43,480.79	-76.4
d) Other Restatements		9795	0,00	0,00	0,0
e) Adjusted Beginning Balance (F1c + F1d)			184,298,79	43,480.79	-76.
2) Ending Balance, June 30 (E + F1e)			43,480.79	20,845.79	-52.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	6,855.29	0.00	-100.0
Prepaid Items		9713	0.00	0,00	0.0
All Others		9719	0.00	0.00	0,
b) Restricted		9740	36,625.50	20,845.79	-43.
c) Committed			The state of the s		
Stabilization Arrangements		9750	0.00	0,00	0.
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0,00	0.
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.
ASSETS					
1) Cash		0440			
a) in County Treasury		9110	55,240.08		
Fair Value Adjustment to Cash in County Treasury		9111	(4,125.07)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00	1	
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00	I	

California Dept of Education

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escription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0,00		
6) Stores	9320	6,855.29		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS	5300	57,970.30		
		37,870.30		
DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0,00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES	7	0.00		
DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
	0000	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
FUND EQUITY				
(G10 + H2) - (I6 + J2)		57,970.30		
EDERAL REVENUE				
Child Nutrition Programs	8220	394,512.00	432,000.00	
Donated Food Commodities	8221	0.00	0.00	
All Other Federal Revenue	8290	0,00	0.00	
TOTAL, FEDERAL REVENUE		394,512.00	432,000.00	
THER STATE REVENUE				
Child Nutrition Programs	8520	150,000.00	160,000.00	,
All Other State Revenue	8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		150,000.00	160,000.00	
		130,000.00	100,000.00	
THER LOCAL REVENUE			1	
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	
Food Service Sales	8634	0.00	0.00	
Leases and Rentals	8650	0,00	0.00	
Interest	8660	500.00	0.00	-10
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	
Fees and Contracts				
	8677	0.00	0.00	
Interagency Services	0077	0.00	0.00	
Other Local Revenue		[		
All Other Local Revenue	8699	2,062.00	0.00	-10
TOTAL, OTHER LOCAL REVENUE		2,562.00	0.00	-10
DTAL, REVENUES		547,074.00	592,000.00	
ERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	
Other Certificated Salaries	1900	0.00	0.00	
TOTAL, CERTIFICATED SALARIES		0,00	0.00	
ASSIFIED SALARIES				
Classified Support Salaries	2200	212,389.00	211,668.00	
	2300	1		
Classified Supervisors' and Administrators' Salaries		0,00	0.00	
Clerical, Technical and Office Salaries	2400	0,00	0.00	
Other Classified Salaries	2900	0.00	0.00	
TOTAL, CLASSIFIED SALARIES		212,389.00	211,668.00	
MPLOYEE BENEFITS				
WEOTE BENEFITS				
	3101-3102	0.00	0.00	
STRS PERS	3101-3102 3201-3202	0.00 39,226.00	0.00 40,796.00	

Machinar Defendence	-	D	Budget	Estimated Actuals	Object Codes	escription Resource Codes
Workston Comparesitation	4		15,819.00	15,210.00	3401-3402	Health and Welfare Benefits
CHEAL Activation   1979-1972   0.00	3		926.00	891.00	3501-3502	Unemployment Insurance
CONTER   Print   Pri	4		2,739.00	2,634.00	3601-3602	Workers' Compensation
Chart Parichyse Pendritz   1809-1802   23,98.00   98,75.00   18,	0		0.00	0.00	3701-3702	OPEB, Allocated
Chief Employee Benefits   120-15000   12,356.00   18,456.00   18	0		0.00	0.00	3751-3752	OPEB, Active Employees
March   Marc	4		24.325.00	23.389.00	3901-3902	1
BOOKS AND SUPPLIES	4					
Bloaks and Other Field remove Balaristis         4200         0.00         0.00           Montagiblated Equipment         4300         9,000         0,000           Montagiblated Equipment         4460         19,000         1,700,00           Montagiblated Equipment         4460         19,000         2,700,00           INDIA, BOOKS AND BUPPLIES         3500         0.00         0.00           ENENCES AND OTHER OPERATING EXPENDITURES         5500         0.00         0.00           ENENCES AND OTHER OPERATING EXPENDITURES         5500         0.00         0.00           Ensurance         5500         0.00         0.00           Consultant and Historiconing Sarvices         5500         0.00         0.00           Restate, Lease, Regain, and Nincapitated Improvements         5500         1,500         0.00           Presidence of Direct Cotes         5710         0.00         0.00           Timed and Direct Cotes - Intenture         5770         0.00         0.00           Timed and Direct Cotes - Intenture         5700         0.00         0.00           Preside Control Equipment         5800         0.00         0.00           Preside Sarvices Andrea         5900         0.00         0.00           Timed an			00,707.00	04,000.00		
Noncipulantal Edigineral (1400 1570,000	0		0.00	0.00	4200	
Proof	0		91,000.00	91,000.00	4300	Materials and Supplies
Proof	c				4400	
TOTAL_SOCISION AND EMPPLEED   286,027,00   271,760,00	-12					
Communication   Communicatio	-12				4700	
Subargamental for Services   5100			271,700.00	230,001,00		
Transit and Confinences         \$500         0.00         0.00           Quee and Membreships         \$500         0.00         0.00           Coperations and Hospitcheping Services         \$400-4450         0.00         0.00           Operations and Hospitcheping Services         \$600         17,500.00         17,600.00           Transfer of Direct Coats         \$770         0.00         0.00           Transfer of Direct Coats         \$770         0.00         0.00           Professional/Consulling Services and Operating Expenditures         \$800         07,000.00         15,000.00           Professional/Consulling Services and Operating Expenditures         \$800         0.00         0.00           Communications         \$900         0.00         0.00         0.00           Communications         \$900         0.00         0.00         0.00           Communications         \$900         0.00 <td>(</td> <td></td> <td>0.00</td> <td>0.00</td> <td>E400</td> <td></td>	(		0.00	0.00	E400	
Disase and Memberships						
Instructions   \$400-4850   \$0.00   \$	(			l		
Community   Comm	1		0.00	0.00	5300	Dues and Memberships
Part	1		0.00	0.00	5400-5450	nsurance
Transfers of Direct Costs - Orient Costs - Orient Costs - Interfund 1570 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			0.00	0.00	5500	Operations and Housekeeping Services
Transfers of Direct Costs - Interfund	4		17,500.00	17,500.00	5600	Rentals, Leases, Repairs, and Noncapitalized Improvements
Professional/Consulting Services and Operating Expenditures 8500 6,00,0 0,00 0,00 0,00 0,00 0,00 0,00	435	THE STATE OF	0.00	0.00	5710	Transfers of Direct Costs
Communications	,		0.00	0,00	5750	Transfers of Direct Costs - Interfund
Communications	-7		15,000,00	67,000.00	5800	Professional/Consulting Services and Operating Expenditures
No.				0.00	5900	
Part   Count	-6			l .		
Equipment   Equi	_					
Equipment Replacement			0.00	0.00	6200	
Equipment Replacement   6500   0.00	·		1			
Resear Assets   6600						
Subscription Assets 6700 0.00 0.00 0.00 1000 1000 1000 1000 1	1	1		1		
TOTAL, CAPITAL OUTLAY			0.00			Lease Assets
THER OUTGO (excluding Transfers of Indirect Costs)			1		6700	The second secon
Debt Service			0.00	0.00		TOTAL, CAPITAL OUTLAY
Debt Service - Interest						HER OUTGO (excluding Transfers of indirect Costs)
Other Debt Service - Principal         7439         0.00         0.00           TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)         0.00         0.00           THER OUTGO - TRANSFERS OF INDIRECT COSTS         0.00         0.00           Transfers of Indirect Costs - Interfund         7350         0.00         0.00           TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS         0.00         0.00         0.00           TOTAL, EXPENDITURES         687,892.00         614,635.00         0.00           TERFUND TRANSFERS IN         8916         0.00         0.00           Other Authorized Interfund Transfers In         8918         0.00         0.00           INTERFUND TRANSFERS ONT         0.00         0.00         0.00           INTERFUND TRANSFERS OUT         7619         0.00         0.00           INTERFUND TRANSFERS OUT         0.00         0.00         0.00           INTERFUND TRANSFERS OUT         0.00         0.00         0.00           Other Sources         5000 Control         0.00         0.00           INTERFUND TRANSFERS OUT         0.00         0.00         0.00           Other Sources         5000 Control         0.00         0.00           TERR SOURCES/USES         0.00         0.0		]	1			Debt Service
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0,00	7438	Debt Service - Interest
THER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	7439	Other Debt Service - Principal
Transfers of Indirect Costs - Interfund   7350   0.00   0.00   0.00     TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS   0.00   0.00     TOTAL, EXPENDITURES   687,892.00   614,635.00     TERFUND TRANSFERS			0.00	0.00		TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS   0.00   0.00						THER OUTGO - TRANSFERS OF INDIRECT COSTS
TOTAL, EXPENDITURES   687,892.00   614,635.00     TERFUND TRANSFERS			0.00	0.00	7350	Transfers of Indirect Costs - Interfund
TERFUND TRANSFERS   INTERFUND TRANSFERS IN			0.00	0.00		
Name	-1		614,635.00	687,892.00		TOTAL, EXPENDITURES
From: General Fund 8916 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 (c) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 (d) TOTAL, SOURCES 0.00 0.00 0.00 (d) TOTAL, SOURCES 0.00 0.00 0.00 (d) TOTAL, SOURCES 0.00 0.00 0.00						TERFUND TRANSFERS
From: General Fund 8916 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 INTER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds Proceeds from Leases 8972 0.00 0.00 Proceeds from SBITAS 8974 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 (c) TOTAL, SOURCES						
Other Authorizzed Interfund Transfers In   8919   0.00   0.00     (a) TOTAL, INTERFUND TRANSFERS ON   0.00   0.00     INTERFUND TRANSFERS OUT   0.00   0.00     (b) TOTAL, INTERFUND TRANSFERS OUT   0.00   0.00     (b) TOTAL, INTERFUND TRANSFERS OUT   0.00   0.00     THER SOURCES/USES   0.00   0.00     Therefore Sources   0.00   0.00     Transfers from Funds of Lapsed/Reorganized LEAs   8965   0.00   0.00     Proceeds from Leases   8972   0.00   0.00     Proceeds from SBITAS   8974   0.00   0.00     All Other Financing Sources   8979   0.00   0.00     Cotton Total, SOURCES   8979   0.00   0.00     Cotton Total, SOURCES   0.00   0.00     C			0.00	0.00	8916	
(a) TOTAL, INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers Out Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  THER SOURCES/USES SOURCES  Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs Proceeds from Leases Proceeds from SBITAs All Other Financing Sources  (c) TOTAL, SOURCES  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			I			
Other Authorized Interfund Transfers Out   7619   0.00		1	J			
Other Authorized Interfund Transfers Out       7619       0.00       0.00         (b) TOTAL, INTERFUND TRANSFERS OUT       0.00       0.00         THER SOURCES/USES         SOURCES         Other Sources			5.20			
(b) TOTAL, INTERFUND TRANSFERS OUT  THER SOURCES/USES  SOURCES  Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs  Proceeds from Leases  Proceeds from SBITAs  All Other Financing Sources  (c) TOTAL, SOURCES  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00			0.00	0.00	7610	
HER SOURCES/USES SOURCES  Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00  Long-Term Debt Proceeds  Proceeds from Leases 8972 0.00 0.00  Proceeds from SBITAS 8974 0.00 0.00  All Other Financing Sources 8979 0.00 0.00  (c) TOTAL, SOURCES					1013	
SOURCES         Other Sources       8965       0.00       0.00         Transfers from Funds of Lapsed/Reorganized LEAs       8965       0.00       0.00         Long-Term Debt Proceeds       8972       0.00       0.00         Proceeds from Leases       8974       0.00       0.00         Proceeds from SBITAs       8974       0.00       0.00         All Other Financing Sources       8979       0.00       0.00         (c) TOTAL, SOURCES       0.00       0.00		-	0.00	0,00		
Other Sources         Transfers from Funds of Lapsed/Reorganized LEAs       8965       0.00       0.00         Long-Term Debt Proceeds       8972       0.00       0.00         Proceeds from Leases       8974       0.00       0.00         Proceeds from SBITAs       8974       0.00       0.00         All Other Financing Sources       8979       0.00       0.00         (c) TOTAL, SOURCES       0.00       0.00			-			
Transfers from Funds of Lapsed/Reorganized LEAs         8965         0.00         0.00           Long-Term Debt Proceeds         8972         0.00         0.00           Proceeds from Leases         8972         0.00         0.00           Proceeds from SBITAs         8974         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00			1			
Long-Term Debt Proceeds					8005	
Proceeds from Leases         8972         0.00         0.00           Proceeds from SBITAs         8974         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00	1		0.00	0.00	8965	
Proceeds from SBITAS         8974         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00						
All Other Financing Sources 8979 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00	1		0.00			
(c) TOTAL, SOURCES 0.00 0.00	1		0.00	0.00	8974	Proceeds from SBITAs
	(		0.00	0.00	8979	All Other Financing Sources
YES			0.00	0.00		c) TOTAL, SOURCES
						ES

California Dept of Education

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Pescription	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%

Peacription	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				E TOTAL SERVICE	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	394,512.00	432,000.00	9.5%
3) Other State Revenue		8300-8599	150,000.00	160,000.00	6.7%
4) Other Local Revenue		8600-8799	2,562.00	0.00	-100.0%
5) TOTAL, REVENUES			547,074.00	592,000.00	8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		687,892.00	614,635.00	-10.6%
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%
0.00.00	2000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			687,892.00	614,635.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(140,818.00)	(22,635.00)	-83.9%
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	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(140,818.00)	(22,635.00)	-83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,298.79	43,480.79	-76.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,298,79	43,480.79	-76.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,298,79	43,480.79	-76.49
2) Ending Balance, June 30 (E + F1e)			43,480.79	20,845.79	-52.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0,00	0.00	0.0%
Stores		9712	6,855.29	0.00	-100.09
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	36,625.50	20,845.79	-43.19
c) Committed		0.40	00,020.00	20,040.70	( Symbol (1985)
·		9750	0.00	0,00	0.0%
Stabilization Arrangements Other Commitments (by Persurge/Object)		9760	0.00	0.00	0.09
Other Commitments (by Resource/Object)		3100	0.00	0.00	0,09
d) Assigned Other Assignments (by Resource(Object)		9780	0.00	0.00	0.00
Other Assignments (by Resource/Object)		3160	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700	0.00	0.00	
Reserve for Economic Uncertainties		9789 9790	0.00	0,00	0.0%

#### Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

50 71050 0000000 Form 13 F8BK34KEU3(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	19,452.34	3,672.63
	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	.16	.16
5330	Child Nutrition: Summer Food Service Program Operations	.27	.27
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	16,558.73	16,558.73
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		36,625.50	20,845.79

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES				
1) LCFF Sources	8010-8099	60,000.00	60,000.00	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	308,241.00	0.00	-100.09
5) TOTAL, REVENUES		368,241.00	60,000.00	-83.7
3. EXPENDITURES			CENTER LE	
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ ee Benefits	3000-3999	0.00	0.00	0.0
	4000-4999	0,00	0.00	0.0
4) Books and Supplies				0.0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	
6) Capital Outlay	6000-6999	417,509.00	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
•	7300-7333	417,509.00	0.00	-100.0
9) TOTAL, EXPENDITURES		417,509.00	0.00	*100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)		(49,268.00)	60,000.00	-221.8
O. 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
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(49,268.00)	60,000.00	-221.8
. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	313,181.08	263,913.08	-15.7
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		313,181,08	263,913.08	-15,7
d) Other Restatements	9795	0,00	0.00	0.0
	5155	1	1	-15.7
e) Adjusted Beginning Balance (F1c + F1d)		313,181,08	263,913,08	
2) Ending Balance, June 30 (E + F1e)		263,913.08	323,913.08	22.7
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	0.00	0.00	0.0
c) Committed		Kaimin Starte	Calvery States	
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	263,913.08	323,913.08	22.7
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	0,00	0.00	0,00	0.0
1) Cesh				
	0440	219,580.93		
	9770	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
a) in County Treasury	9110	(14 386 60)		
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury	9111	(14,386.60)		
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury     b) in Banks	9111 9120	0.00		
a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account	9111 9120 9130	0.00		
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury     b) in Banks	9111 9120	0.00		

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		3300	205,194.33		
			200, 194.33		
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			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0,00		
			4,00		
J. Deferred Inflows of Resources		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			205,194,33		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	60,000.00	60,000.00	0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.
TOTAL, LCFF SOURCES			60,000.00	60,000.00	0.
THER STATE REVENUE			30,000.00	45,005.50	
All Other State Revenue		8590	0.00	0.00	
		6390	1	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Interest		8660	3,236.00	0.00	-100,
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Other Local Revenue					
All Other Local Revenue		8699	305,005.00	0.00	-100
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			308,241.00	0.00	-100
TOTAL, REVENUES			368,241.00	60,000.00	-83
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0.00	0.
Other Classified Salaries		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0
PERS		3201-3202	0.00	0.00	0
OASDI/Medicare/Atternative		3301-3302	0.00	0.00	0
Health and Welfare Benefits			1	1	
		3401-3402	0.00	0.00	0
Unemployment Insurance		3501-3502	0,00	0.00	0
Workers' Compensation		3601-3602	0.00	0.00	0
OPEB, Allocated		3701-3702	0.00	0.00	0
OPEB, Active Employees		3751-3752	0.00	0.00	0
Other Employee Benefits		3901-3902	0.00	0.00	0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	C
		TEUV	0,00	0.00	

California Dept of Education

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	74,208.00	0.00	-100,0%
Buildings and Improvements of Buildings		6200	343,301.00	0.00	-100.0%
Equipment		6400	0,00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.09
Subscription Assets		6700	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			417,509,00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0.00	0.09
TOTAL, EXPENDITURES			417,509.00	0.00	-100,09
INTERFUND TRANSFERS			117 020125		100.07
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		00.0	0,00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES			0.00	0.00	0.07
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0.0%
Long-Term Debt Proceeds		0300		0.00	0.07
Proceeds from Leases		8972	0.00	0,00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		0373	0.00	0.00	
			0.00	0,00	0.09
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00
			0.00	0.00	0.09
All Other Financing Uses (d) TOTAL, USES		7699	0.00	0.00	0.09
			0.00	0.00	0.09
CONTRIBUTIONS		0000	0.00	0.00	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		_	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
, REVENUES					
1) LCFF Sources		8010-8099	60,000.00	60,000.00	0.09
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	308,241.00	0.00	-100.0
5) TOTAL, REVENUES			368,241.00	60,000.00	-83.7
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0,00	0.00	0.0
8) Plant Services	8000-8999		417,509.00	0.00	-100.0
		Except 7600-	·		
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			417,509.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,268.00)	60,000.00	-221.8
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0,00	0,00	0.0
3) Contributions		8980-8999	0.00	0,00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
A NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,268.00)	60,000,00	-221.8
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	313,181.08	263,913.08	-15.7
b) Audit Adjustments		9793			
		3133	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		3153	313,181,08	0.00 263,913.08	
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements		9795	I i		-15.7
d) Other Restatements			313,181.08	263,913.08 0.00	-15.7 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)			313,181,08 0.00 313,181.08	263,913.08 0.00 263,913.08	-15.7 0.0 -15.7
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)			313,181,08 0.00	263,913.08 0.00	-15.7 0.0 -15.7
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			313,181,08 0.00 313,181.08	263,913.08 0.00 263,913.08	-15.7 0.0 -15.7
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9795	313,181,08 0.00 313,181,08 263,913,08	263,913.08 0.00 263,913.08 323,913.08	-15.7 0.0 -15.7 22.7
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash		9795 9711	313,181,08 0.00 313,181,08 263,913,08	263,913.08 0.00 263,913.08 323,913.08	-15.7 0.0 -15.7 22.7
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores		9795 9711 9712	313,181,08 0.00 313,181,08 263,913.08 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00	-15.7 0.0 -15.7 22.7 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items		9795 9711 9712 9713	0.00 313,181.08 263,913.08 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others		9795 9711 9712 9713 9719	0.00 313,181.08 263,913.08 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00	0.0 -15.7 0.0 -15.7 22.7 0.0 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted		9795 9711 9712 9713	0.00 313,181.08 263,913.08 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed		9795 9711 9712 9713 9719 9740	0.00 313,181.08 263,913.08 0.00 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0 0.0 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements		9795 9711 9712 9713 9719 9740	313,181,08 0.00 313,181,08 263,913,08 0.00 0.00 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0 0.0 0.0 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object)		9795 9711 9712 9713 9719 9740	0.00 313,181.08 263,913.08 0.00 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0 0.0 0.0 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned		9795 9711 9712 9713 9719 9740 9750 9760	0.00 313,181.08 263,913.08 0.00 0.00 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00 0.00 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0 0.0 0.0 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object)		9795 9711 9712 9713 9719 9740	313,181,08 0.00 313,181,08 263,913,08 0.00 0.00 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable  Revolving Cash  Stores  Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned		9795 9711 9712 9713 9719 9740 9750 9760	0.00 313,181.08 263,913.08 0.00 0.00 0.00 0.00 0.00	263,913.08 0.00 263,913.08 323,913.08 0.00 0.00 0.00 0.00 0.00 0.00	-15.7 0.0 -15.7 22.7 0.0 0.0 0.0 0.0

# Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

50 71050 0000000 Form 14 F8BK34KEU3(2024-25)

2023-24 Estimated Actuals 2024-25 Budget

Resource Description 0.00 0.00 Total, Restricted Balance

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES			resident and a second	No Francis
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	363,822.00	0.00	-100.0
4) Other Local Revenue	8600-8799	2,133.00	0.00	-100.0
5) TOTAL, REVENUES		365,955.00	0.00	-100.0
B. EXPENDITURES			5.8 V . 87 U.S.	
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ ee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0,0
5) Services and Other Operating Expenditures	5000-5999	142,259.00	0.00	-100.0
6) Capital Outlay	6000-6999	367,469.00	0,00	-100.
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0,00	0.00	0.0
B) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		509,728.00	0.00	-100.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		(143,773.00)	0.00	-100.
FINANCING SOURCES AND USES (A5 - B9)		(143,773.00)	0.00	-100.1
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers				
Interfund Transfers     Transfers In	8900-8929	145,906.00	0.00	-100.6
		1 1	1	
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,
3) Contributions	8980-8999	0,00	0,00	0,
4) TOTAL, OTHER FINANCING SOURCES/USES		145,906.00	0.00	-100.0
, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,133.00	0.00	-100.0
. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	82,053.62	84,185.62	2.0
b) Audit Adjustments	9793	0.00	0.00	0.8
c) As of July 1 - Audited (F1a + F1b)		82,053.62	84,186.62	2.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		82,053.62	84,186.62	2.
2) Ending Balance, June 30 (E + F1e)		84,186.62	84,186.62	0.
Components of Ending Fund Balance		S RUSSING S		
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0.
Prepaid Items	9713	0.00	0.00	0.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	0.00	0.00	0.
c) Committed		CALL CASSISTED	ACTION IN	
Stabilization Arrangements	9750	0,00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned			5.53	٥.
Other Assignments	9780	84,186.52	84,186.62	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0:00	0.
e) Unassigned/Unappropriated Amount  Unassigned/Unappropriated Amount	9790	0.00	0.00	0.
Unassigned/Unappropriated Amount G. ASSETS	3130	0.00	0.00	v.
1) Cash				
a) in County Treasury	9110	184,653.17		
1) Fair Value Adjustment to Cash in County Treasury	9111	(4,092.72)		
hit Dante	9120	0.00	1	
b) in Banks		17.0		
c) in Revolving Cash Account	9130	0.00		
•		0.00 0.00 0.00		

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			180,560.45		
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		
		9610	0.00		
3) Due to Other Funds			0.00		
4) Current Loans		9640	attornessamille		
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)			180,560.45		
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	363,822,00	0.00	-100.0
TOTAL, OTHER STATE REVENUE			363,822.00	0.00	-100.0
THER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	2,133.00	0.00	-100-0
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
		8792	0.00	0.00	0.0
From County Offices		8793	0.00	0.00	0.0
From JPAs			1		0.0
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			2,133.00	0.00	-100.6
TOTAL, REVENUES			365,955.00	0.00	-100.6
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 Welfere Benefits		3401-3402	0.00	0.00	0.
Unemployment Insurance		3501-3502	0.00	0.00	0.
Workers' Compensation		3601-3602	0.00	0.00	0,
OPEB, Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0.00	0.
		250 I-360E	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.
BOOKS AND SUPPLIES		4000	1	0.00	_
Books and Other Reference Materials		4200	0.00	0.00	0.
Materials and Supplies		4300	0.00	0.00	0.
Noncapitalized Equipment		4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.

California Dept of Education

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	142,259.00	0.00	-100.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,259.00	0.00	-100.6
CAPITAL OUTLAY					
Equipment		6400	367,469.00	0.00	-100.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			367,469.00	0.00	-100,0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	D.
TOTAL, EXPENDITURES			509,728.00	0.00	-100.
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	145,906.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			145,906.00	0.00	-100.
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.4
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0,
Proceeds from SBITAs		8974	0.00	0.00	0.6
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.
(d) TOTAL, USES			0.00	0.00	0.
CONTRIBUTIONS				6 7 1 4 2 P P P P	The same
Contributions from Unrestricted Revenues		8980	0,00	0.00	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)			145,906.00	0.00	-100.

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				111111111111111111111111111111111111111	
1) LCFF Sources		8010-8099	0,00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	363,822.00	0.00	-100.09
4) Other Local Revenue		8600-8799	2,133.00	0.00	-100.09
5) TOTAL, REVENUES			365,955.00	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)			Late Village		
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999	4	0.00	0.00	0.09
3) Pupil Services	3000-3999		509,728.00	0.00	-100.0
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	0.09
of their controls	0500-0555	Except 7600-	0,00	0,00	0,0
9) Other Outgo	9000-9999	7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			509,728.00	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(143,773.00)	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	145,906.00	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	0.09
3) Contributions		8980-8999	0.00	0.00	0:0
4) TOTAL, OTHER FINANCING SOURCES/USES			145,906.00	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,133.00	0.00	-100.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,053.62	84,186.62	2.6
b) Audit Adjustments		9793	0.00	0.00	0.0
		3/33			
c) As of July 1 - Audited (F1a + F1b)		0705	82,053,62	84,186.62	2.6
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			82,053.62	84,186.62	2.6
2) Ending Balance, June 30 (E + F1e)			84,186.62	84,186,62	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.09
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	84,186.62	84, 186.62	0.0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

#### Budget, July 1 Pupil Transportation Equipment Fund Exhibit: Restricted Balance Detail

50 71050 0000000 Form 15 F8BK34KEU3(2024-25)

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

#### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

50 71050 0000000 Form 17 F8BK34KEU3(2024-25)

escription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES		Selection of the Cales		
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0,00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	9,264.00	0.00	-100.0
5) TOTAL, REVENUES		9,264.00	0.00	-100.0
B. EXPENDITURES		ASSESSMENT OF THE PARTY OF THE		THE PLAN
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ ee Benefits	3000-3999	0,00	0.00	0.
4) Books and Supplies	4000-4999	0.00 }	0,00	0.
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0:
	6000-6999	0.00	0.00	0.
6) Capital Outlay	7100-7299,	0.00	0.00	v.
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0,00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES		0.00	0.00	0.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		9,264,00	0.00	-100.
D, OTHER FINANCING SOURCES/USES  1) Interfund Transfers				
1) Interfund Transfers	9000 0000	0.00	0.00	0.
a) Transfers In	8900-8929	0.00	0.00	
b) Transfers Out	7600-7629	0.00	0.00	0.
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9,264.00	0.00	-100.
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	581,050.85	590,314.85	1.
b) Audit Adjustments	9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		581,050.85	590,314.85	1.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		581,050.85	590,314,85	1.
2) Ending Balance, June 30 (E + F1e)		590,314.85	590,314.85	0
Components of Ending Fund Balance		DANS STORY OF THE PARTY OF		
a) Nonspendable				
	9711	0.00	0.00	0.
Revolving Cash	9712			
Stores		0.00	0.00	0
Prepaid Items	9713	0.00	0.00	0
All Others	9719	0.00	0.00	0.
b) Restricted	9740	0.00	0.00	0.
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	0,00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	590,314.85	590,314.85	0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0
C. ASSETS				
1) Cash				
a) in County Treasury	9110	623,049.41		
1) Fair Value Adjustment to Cash in County Treasury	9111	(28,982.11)		
b) in Banks	9120	0.00		
D) III Daliks				
·	9130	0.00		
c) in Revolving Cash Account				
·	9130 9135 9140	0.00		

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#### Budget, July 1 Special Reserve Fund for Other Than Capital Cutlay Projects Expenditures by Object

50 71050 0000000 Form 17 F8BK34KEU3(2024-25)

Pescription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00	1	
7) Prepaid Expenditures	9330	0,00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00	1	
10) TOTAL, ASSETS		594,067.30		
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	0000	0.00		
K. FUND EQUITY				
(G10 + H2) - (I6 + J2)		594.067.30		
OTHER LOCAL REVENUE		501,007.00		
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
	8660	9,264.00	0.00	-100.0
Interest		0.00		
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.0
TOTAL, OTHER LOCAL REVENUE		9,264.00	0.00	-100.0
TOTAL, REVENUES		9,264.00	0.00	-100.0
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN	0040			
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

#### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,264.00	0.00	-100.0%
5) TOTAL, REVENUES			9,264.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)				A STATE OF THE PARTY OF THE PAR	7/ 10/10/19/2
1) Instruction	1000-1999		0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0,00	0.00	0.09
6) Enterprise	6000-6999		0,00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
		Except 7600-	F-5-014	0.00	
9) Other Outgo	9000-9999	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)			9,264.00	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%
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,264.00	0.00	-100.0%
F. FUND BALANCE, RESERVES			0,20	0.00	700.07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	581,050.85	590,314.85	1.6%
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)		5/33	581,050.85	590,314.85	0.0%
		0705			1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,050,85	590,314.85	1,6%
2) Ending Balance, June 30 (E + F1e)			590,314.85	590,314.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0,00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0,00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	590,314.85	590,314.85	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

50 71050 0000000 Form 17 F8BK34KEU3(2024-25)

Resource Description 2023-24 Estimated 2024-25 Actuals Budget

Total, Restricted Balance 0,00 0,00

# Budget, July 1 Special Reserve Fund for Postemployment Benefits Expenditures by Object

50 71050 0000000 Form 20 F8BK34KEU3(2024-25)

escription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0,00	0.00	0,0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	1,227.00	0.00	-100.0
5) TOTAL, REVENUES		1,227.00	0.00	-100.0
3. 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.
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.
6) Capital Outlay	6000-6999	0,00	0.00	0.0
The Control of the Transfer of Indian Control	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		0.00	0.00	0.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER SINANCING SOURCES AND USES (A5 - B9)		1,227.00	0.00	-100.
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers in	8900-8929	0.00	0.00	0.
b) Transfers Out	7600-7629	0,00	0,00	0.
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0,00	0,00	0.1
4) TOTAL, OTHER FINANCING SOURCES/USES	0300-0333	0.00	0.00	0.0
i. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,227.00	0.00	-100.1
		1,227.00	0.00	-100.0
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance	0704	70 070 04	20 407 04	4.
a) As of July 1 - Unaudited	9791	76,970.84	78,197.84	1,0
b) Audit Adjustments	9793	0.00	0,00	0.0
c) As of July 1 - Audited (F1a + F1b)		76,970.84	78,197,84	1,
d) Other Restatements	9795	0,00	0,00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		76,970.84	78,197.84	1.0
2) Ending Balance, June 30 (E + F1e)		78,197.84	78,197.84	0.
Components of Ending Fund Balance		Save and		
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0,00	0.00	0,
Prepaid Items	9713	0.00	0.00	0.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	0.00	0.00	0.
c) Committed		E at the late of the	SALE STREET	
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	78,197.84	78,197.84	0,
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0,00	0.00	0.
B. ASSETS				
1) Cash				
a) in County Treasury	9110	82,534.32		
1) Fair Value Adjustment to Cash in County Treasury	9111	(3,839.21)		
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		

California Dept of Education

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Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0,00		
6) Stores	9320	0,00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		78,695.11		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I, LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES	3030	0.00		
		0.00		
J. DEFERRED INFLOWS OF RESOURCES	0000	0.00		
1) Deferred Inflows of Resources	9690			
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(G10 + H2) - (I6 + J2)		78,695.11		
OTHER LOCAL REVENUE				
Other Local Revenue				
Interest	8660	1,227.00	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		1,227.00	0.00	-100.0
OTAL, REVENUES		1,227.00	0.00	-100.0
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0,00	0.00	0.0
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0.0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.
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				7.1
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.6
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0,00	0.00	0.0

# Budget, July 1 Special Reserve Fund for Postemployment Benefits Expenditures by Function

50 71050 0000000 Form 20 F8B K34KEU3(2024-25)

Pescription	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,227.00	0.00	-100.0%
5) TOTAL, REVENUES			1,227.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0,00	0.00	0.0%
	2000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00.	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,227.00	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)			1,227.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,970.84	78,197.84	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,970.84	78, 197.84	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,970,84	78, 197.84	1,6%
2) Ending Balance, June 30 (E + F1e)			78,197,84	78, 197,84	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%
•		3740	Part of the country of the last		0.07
c) Committed Stabilization Associates		9750	0,00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9100	0.00	0.00	0.07
d) Assigned		0700	70 407 04	70 407 07	0.000
Other Assignments (by Resource/Object)		9780	78,197.84	78, 197.84	0.0%
e) Unassigned/Unappropriated			A PROPERTY OF THE STREET, SANS	CANAL SALES AND ASSESSMENT	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

# Budget, July 1 Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

50 71050 0000000 Form 20 F8BK34KEU3(2024-25)

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

Pescription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
, 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	41,960.00	0.00	-100.0
5) TOTAL, REVENUES		41,960.00	0.00	-100.0
B. EXPENDITURES				
1) Certif icated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ ee Benefits	3000-3999	0,00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	3,000.00	0.00	-100.0
6) Capital Outlay	6000-6999	378,811,00	0.00	-100,0
o, ouplied control	7100-7299,	,	5,55	,,,,,,
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0,00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		381,811.00	0.00	-100.0
: EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
INANCING SOURCES AND USES (A5 - B9)		(339,851.00)	0.00	-100.0
O. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers			1	
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
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(339,851.00)	0.00	-100.0
FUND BALANCE, RESERVES				
1) Beginning Fund Balance	1			
a) As of July 1 - Unaudited	9791	687,725.79	347,874.79	-49.4
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		687,725.79	347,874.79	-49.4
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		687,725.79	347,874,79	-49.4
2) Ending Balance, June 30 (E + F1e)		347,874.79	347,874.79	0.0
Components of Ending Fund Balance		,	,	***
a) Nonspendable				
Rev olving Cash	9711	0.00	0.00	0.0
ė.	9712	0.00	0.00	0.0
Stores				
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	347,875.10	347,875.10	0.0
c) Committed				
Stabilization Arrangements	9750	0,00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	0.00	0.00	0.0
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	(.31)	(.31)	0.0
S. ASSETS				
1) Cash				
a) in County Treasury	9110	459,790.11		
1) Fair Value Adjustment to Cash in County Treasury	9111	(34,302.93)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0,00		
-,		1	1	
d) with Fiscal Agent/Trustee	9135	0.00		

escription 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		
B) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
•	9300	THE RESERVE OF THE PROPERTY.		
10) TOTAL, ASSETS		425,487.18		
DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0,00		
LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Uneamed Revenue	9650	0.00		
S) TOTAL, LIABILITIES		0,00		
		0.00		
DEFERRED INFLOWS OF RESOURCES	0000			
1) Deferred inflows of Resources	9690	0,00		
2) TOTAL, DEFERRED INFLOWS		0,00		
FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		425,487.18		
THER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	
All Other State Revenue	8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		0.00	0.00	
THER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies				
Secured Roll	8615	0.00	0.00	
Unsecured Roll	8616	0.00	0,00	
Prior Years' Taxes	8617	0.00	0.00	
Supplemental Taxes	8618	0.00	0.00	
Non-Ad Valorem Taxes				
Parcel Taxes	8621	0.00	0.00	
Other	8622	0,00	0.00	
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	
	8629	0.00	0.00	
Penalties and Interest from Delinquent Non-LCFF Taxes	00Z9	0.00	0.00	
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	
interest	8660	10,386.00	0.00	-10
Net Increase (Decrease) in the Fair Value of Investments	8662	0,00	0.00	
Fees and Contracts				
Mitigation/Developer Fees	8681	31,574.00	0.00	-10
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	
All Other Transfers In from All Others	8799	0,00	0.00	
TOTAL, OTHER LOCAL REVENUE	0.00	41,960.00	0.00	-10
ITAL, REVENUES		41,960.00	0.00	
		41,800.00	0.00	-10
ERTIFICATED SALARIES	4000			
Other Certificated Salaries	1900	0.00	0.00	
TOTAL, CERTIFICATED SALARIES		0.00	0.00	
ASSIFIED SALARIES				
	2200	0.00		

Description Reso	urce 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	0.6
Other Classified Salaries	2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.
PERS	3201-3202	0.00	0.00	0.
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.
Health and Welfare Benefits	3401-3402	0.00	0.00	0.
Unemployment Insurance	3501-3502	0.00	0.00	0.
Workers' Compensation	3601-3602	0.00	0.00	0.
OPEB, Allocated	3701-3702	0.00	0.00	0.
OPEB, Active Employees	3751-3752	0,00	0.00	0.
Other Employee Benefits	3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS	0001-0002	0.00	0.00	0.
		0.00	0.00	
OOKS AND SUPPLIES	4400	0.00	0.00	
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.
Books and Other Reference Materials	4200	0.00	0.00	0
Materials and Supplies	4300	0.00	0.00	0.
Noncapitalized Equipment	4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.
ERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0,00	0.00	0
Travel and Conferences	5200	0.00	0.00	0
Insurance	5400-5450	0.00	0.00	0
Operations and Housekeeping Services	5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.
Transfers of Direct Costs	5710	0.00	0.00	0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	3,000.00	0.00	-100
Communications	5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,000.00	0.00	-100.
APITAL OUTLAY				
Land	6100	0.00	0.00	0.
Land Improvements	6170	378,811.00	0,00	-100
Buildings and Improvements of Buildings	6200	0.00	0.00	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0,00	0.00	0
Equipment	6400	0,00	0.00	0
	6500	0.00	0.00	0
Equipment Replacement		I		
Lease Assets	6600	0.00	0.00	0
Subscription Assets	6700	0.00	0.00	0
TOTAL, CAPITAL OUTLAY		378,811.00	0.00	-100
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0
Other Debt Service - Principal	7439	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0
OTAL, EXPENDITURES		381,811.00	0.00	-100,
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0
INTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0
	7619	0.00	0.00	0
Other Authorized Interfund Transfers Out	1013			
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT	7019	0.00	0.00	0

9escription	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	0.09
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
OTAL, 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					Carl Sign
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	41,960.00	0.00	-100.09
5) TOTAL, REVENUES			41,960.00	0.00	-100.09
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		3,000.00	0.00	-100.0
8) Plant Services	8000-8999		378,811.00	0.00	-100.0
		Except 7600-	,	-,	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			381,811.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(339,851.00)	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)			(339,851.00)	0.00	-100.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	687,725.79	347,874.79	-49.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			687,725.79	347,874.79	-49.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			687,725,79	347,874.79	-49.4
2) Ending Balance, June 30 (E + F1e)			347,874,79	347,874.79	0.0
Components of Ending Fund Balance				0.1.,0.7 1.1.0	0.0
a) Nonspendable					
		9711	0.00	0.00	0.0
Revolving Cash		9712	0.00	0.00	0.0
Stores				The second secon	
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	347,875.10	347,875.10	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0,0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated			10 m - 1 dish		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	(.31)	(.31)	0.0

# Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

50 71050 0000000 Form 25 F8BK34KEU3(2024-25)

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	347,875.10	347,875.10
To	tal, Restricted Balance	-	347,875.10	347,875.10

escription 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	272,271.00	0.00	-100.0
5) TOTAL, REVENUES		272,271.00	0.00	-100.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.
3) Employee Benefils	3000-3999	0.00	0.00	0.
4) Books and Supplies	4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.
6) Capital Outlay	6000-6999	262,882.00	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
	7400-7499	0,00	0.00	0.4
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		262,882.00	0.00	-100.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)		9,389.00	0.00	-100.
). OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	20,000.00	20,000.00	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.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		20,000.00	20,000.00	0.
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		29,389.00	20,000.00	-31.5
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	357,399.24	386,788.24	8.3
b) Audit Adjustments	9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		357,399.24	386,788.24	8.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		357,399.24	386,788.24	8.
2) Ending Balance, June 30 (E + F1e)	0	386,788.24	406,788.24	5.3
Components of Ending Fund Balance				
a) Nonspendable			1	
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0.
Prepaid items	9713	0.00	0.00	0.
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	0.00	0.00	0.
c) Committed		ELECTRONICATION DE	DESIGNATION OF THE PARTY OF THE	
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned			5.55	٠.
Other Assignments	9780	386,788.24	406,788.24	5.
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.
B. ASSETS				
1) Cash				
a) in County Treasury	9110	373,431.87		
1) Fair Value Adjustment to Cash in County Treasury	9111	(17,699.32)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
of in revolving dash Account				
d) with Fiscal Agent/Trustee	9135	0.00		

California Dept of Education

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File: Fund-D, Version 5

# Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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			355,732.55	1	
I, DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0,00	1	
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00	1	
2) Due to Grantor Governments		9590	0,00	1	
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		3030	0,00		
DEFERRED INFLOWS OF RESOURCES			0,00		
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS		5055	0,00		
C. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			355,732,55		
EDERAL REVENUE			554,752.55		
FEMA		8281	0.00	0.00	0.
All Other Federal Revenue		8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE		0290	0.00	0.00	0.
OTHER STATE REVENUE			0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
-	6230	8590	0.00	0.00	0.
California Clean Energy Jobs Act	All Other	8590	0.00	0.00	0.
All Other State Revenue	All Other	6590	0.00	0.00	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue		9605		0.00	
Community Redevelopment Funds Not Subject to LCFF Deduction Sales		8625	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0,00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.
Interest		8660	5,608.00	0.00	-100
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.
Other Local Revenue					
All Other Local Revenue		8699	266,663.00	0.00	-100.
All Other Trensfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			272,271.00	0.00	-100.
OTAL, REVENUES			272,271.00	0.00	-100
LASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0.00	0.
Classified Supervisors' and Administrators' Salaries		2300	0,00	0.00	0.
Clerical, Technical and Office Salaries		2400	0.00	0,00	0.
Other Classified Salarles		2900	0.00	0.00	0.
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.
MPLOYEE BENEFITS			5.50	0.00	
STRS		3101-3102	0.00	0.00	0.
PERS		3201-3202	0.00	0.00	0.
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.
Health and Welfare Benefits		3401-3402	0.00	0.00	0.
		3501-3502	0.00		0.
Unemployment Insurance Workers' Compensation		3501-3502 3601-3602	0.00	0.00	0.

California Dept of Education

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File: Fund-D, Version 5

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0,00	0.00	0.0
TOTAL, EMPLOYÉE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES		A LODGE TO STATE OF		
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	0.4
Travel and Conferences	5200	0.00	0.00	0.
Insurance	5400-5450	0.00	0.00	0.9
Operations and Housekeeping Services	5500	0,00	0.00	0.4
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.
Transfers of Direct Costs	5710	0.00	0,00	0.
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.
Communications	5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	-3	0.00	0.00	0.
CAPITAL OUTLAY				
Land	6100	0,00	0.00	0.
Land Improvements	6170	262,882.00	0,00	-100
·	6200	0,00	0.00	0
Buildings and Improvements of Buildings	6300	0.00	0,00	0
Books and Media for New School Libraries or Major Expansion of School Libraries		1		0
Equipment	6400	0.00	0.00	
Equipment Replacement	6500	0,00	0.00	0
Lease Assets	6600	0.00	0.00	0
Subscription Assets	6700	0.00	0.00	0
TOTAL, CAPITAL OUTLAY		262,882.00	0.00	-100
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out			1	
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0
To County Offices	7212	0,00	0.00	0
To JPAs	7213	0.00	0.00	0
All Other Transfers Out to All Others	7299	0.00	0.00	0
Debt Service		1		
Debt Service - Interest	7438	0.00	0.00	0
Other Debt Service - Principal	7439	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	C
TOTAL, EXPENDITURES		262,882.00	0.00	-100
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0
Other Authorized Interfund Transfers In	8919	20,000.00	20,000.00	c
(a) TOTAL, INTERFUND TRANSFERS IN		20,000.00	20,000.00	C
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0,00	0.00	c
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0
Other Authorized Interfund Transfers Out	7619	0,00	0,00	0
(b) TOTAL, INTERFUND TRANSFERS OUT		0,00	0,00	0
		5,30		
OTHER SOURCES/USES SOURCES				
Proceeds				
	8953	0.00	0.00	C
Proceeds from Disposal of Capital Assets	0303	0.00	0.00	· ·
Other Sources	9007	0.00	0.00	
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	C
Long-Term Debt Proceeds	00-1		200	
Proceeds from Certificates of Participation	8971	0.00	0.00	c
Proceeds from Leases	8972	0,00	0.00	

# Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

58 71050 0000000 Form 40 F8BK34KEU3(2024-25)

Pescription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				7.575	
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)			20,000.00	20,000.00	0.0%

Pescription	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0,00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	272,271.00	0.00	-100.09
5) TOTAL, REVENUES			272,271.00	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)			HORSE WAS BEEN D		
1) Instruction	1000-1999		0,00	0.00	0,09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
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		262,882.00	0.00	-100.0
0.00	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			262,882.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,389.00	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,389.00	20,000.00	-31.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,399.24	386,788.24	B.2
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			357,399.24	386,788.24	8.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Batance (F1c + F1d)			357,399,24	386,788.24	8.2
2) Ending Balance, June 30 (E + F1e)			386,788.24	406,788.24	5.2
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
		9719	0.00	0.00	
All Others				1	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed		0750	0.00	0.00	
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0,
d) Assigned					
Other Assignments (by Resource/Object)		9780	386,788.24	406,788.24	5,2
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

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

50 71050 0000000 Form 40 F8BK34KEU3(2024-25)

Resource Description 2023-24 Estimated 2024-25 Budget 1al, Restricted Balance 0,00 0,00 0,00

escription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES		FINE CONTRACTOR		
1) LCFF Sources	8010-8099	0.00	0.00	0.
2) Federal Revenue	8100-8299	0.00	0,00	0.
3) Other State Revenue	8300-8599	0.00	0.00	0.
4) Other Local Revenue	8600-8799	0.00	0.00	0.
5) TOTAL, REVENUES	31	0.00	0.00	0.
B. EXPENDITURES		0.00	8.00	0.
1) Certificated Salaries	1000-1999	0.00	0.00	
			The state of the s	0.
2) Classified Salaries	2000-2999	0.00	0.00	0.
3) Employee Benefits	3000-3999	0,00	0.00	0
4) Books and Supplies	4000-4999	0.00	0,00	0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0
6) Capital Outlay	6000-6999	0.00	0,00	0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			_
	7400-7499	0,00	0.00	0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0
9) TOTAL, EXPENDITURES		0.00	0.00	0
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER (NANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0,00	C
b) Transfers Out	7600-7629	0.00	0,00	O
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0
b) Uses	7630-7699	0.00	0.00	c
3) Contributions	8980-8999	0.00	0.00	0
	0300-0333	Hart Committee C		The second second
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0
FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	321,608.02	321,608.02	0
b) Audit Adjustments	9793	0.00	0.00	0
c) As of July 1 - Audited (F1a + F1b)		321,608.02	321,608.02	O
d) Other Restatements	9795	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)		321,608.02	321,608.02	0
2) Ending Balance, June 30 (E + F1e)		321,608.02	321,608.02	0
Components of Ending Fund Balance		continuismiliation		N CLYZE DIE
a) Nonspendable				
	0744	0.00	0.00	
Revolving Cash	9711	0.00	0.00	
Stores	9712	0.00	0.00	C
Prepaid Items	9713	0.00	0.00	(
All Others	9719	0.00	0,00	
b) Restricted	9740	0.00	0.00	(
c) Committed			TO CANCESTON N	
Stabilization Arrangements	9750	0.00	0.00	
Other Commitments	9760	0.00	0.00	C
d) Assigned				
Other Assignments	9780	321,608.02	321,608.02	c
e) Unassigned/Unappropriated		4	* Y 798/F	yang panak
Reserve for Economic Uncertainties	9789	0.00	0,00	
Unassigned/Unappropriated Amount	9790	0.00	0.00	
Onassigned/Unappropriated Amount  ASSETS	5150	0,00	0.00	
ASSETS 1) Cash				
	0440	227 640 46		
a) in County Treasury	9110	337,649.46		
1) Fair Value Adjustment to Cash in County Treasury	9111	(16,041.44)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
		0.00		
d) with Fiscal Agent/Trustee	9135	0.00	1	

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File: Fund-D, Version 5

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	5555	321,608.02		
H. DEFERRED OUTFLOWS OF RESOURCES		321,000.02		
1) Deferred Outflows of Resources	9490	0.00	1	
2) TOTAL, DEFERRED OUTFLOWS	5490			
I. LIABILITIES		0,00		
1) Accounts Payable		1		
2) Due to Grantor Governments	9500	0.00		
	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0,00		
K, FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		321,608,02		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE	5255	0.00	0.00	
OTHER STATE REVENUE		0.00	0.00	0.
Tax Relief Subventions			1	
Voted Indebtedness Levies				
Homeowners' Exemptions				
Other Subventions/In-Lieu Taxes	8571	0.00	0.00	0,
	8572	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.
OTHER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Voted Indebtedness Levies				
Secured Roll	8611	0.00	0.00	0.0
Unsecured Roll	8612	0.00	0.00	0.0
Prior Years' Taxes	8613	0.00	0.00	0.0
Supplemental Taxes	8614	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.0
Interest	8660	0.00	0.00	0.1
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	
Other Local Revenue		0.00	0,00	0.6
All Other Local Revenue	8699	0.00	0.00	=
All Other Transfers In from All Others	8799	0.00	0.00	0.4
TOTAL, OTHER LOCAL REVENUE	0/33	0.00	0.00	0.
TOTAL, REVENUES		0.00	0.00	0.
		0.00	0.00	0.
DTHER OUTGO (excluding Transfers of Indirect Costs)  Debt Service				
Bond Redemptions	7433	0.00	0.00	0.0
Bond Interest and Other Service Charges	7434	0.00	0.00	0.0
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
OTAL, EXPENDITURES		0.00	0.00	0.0
NTERFUND TRANSFERS				0.0
INTERFUND TRANSFERS IN				

# Budget, July 1 Bond interest and Redemption Fund Expenditures by Object

50 71050 00000000 Form 51 F8BK34KEU3(2024-25)

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0,00	0.00	0.09
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	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS			ELECTRIC STREET	E DESCRIPTION OF THE PARTY OF T	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0:09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES			get regulations a		E 4-35-345-3
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)			RECORDED DE	S SIES VIEW I	25 11000
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%
		Except 7600-	BUT AND A STATE OF THE PARTY OF	a care and a care and a care and a care a ca	
9) Other Oulgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				1	
a) As of July 1 - Unaudited		9791	321,608.02	321,608.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3733	321,608.02	321,608.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9783	321,608.02	321,608.02	
			321,608.02	321,608.02	0.0%
2) Ending Balance, June 30 (E + F1e)			321,008.02	321,608,02	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				İ	
Other Assignments (by Resource/Object)		9780	321,608.02	321,608.02	0.0%
e) Unassigned/Unappropriated			China Con Military		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

50 71050 00000000 Form 51 F8BK34KEU3(2024-25)

Resource Description 2023-24 Estimated Actuals Budget al, Restricted Balance 0.00 0.00

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

50 71050 0000000 Form 01CS F8BK34KEU3(2024-25)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

# RITERIA AND STANDARDS

# 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
_	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	514.18	
District's ADA Standard Percentage Level:	2.0%	

# 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	561	561		
Charter School				
Total ADA	561	561	0.0%	Met
Second Prior Year (2022-23)				
District Regular	547	554		
Charter School				
Total ADA	547	554	N/A	Met
irst Prior Year (2023-24)				
District Regular	535	535		
Charter School		0		
Total ADA	535	535	0.0%	Met
Budget Year (2024-25)				
District Regular	520			
Charter School	0			
Total ADA	520			

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

50 71050 0000000 Form 01CS F8BK34KEU3(2024-25)

1B. Compariso	on of District ADA to the Standard	
JATA ENTRY: 8	Enter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not been overest	imated by more than the standard percentage level for the first prior year.
	Explanation:	
	(required if NOT met)	
1b.	STANDARD MET - Funded ADA has not been overest	imated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

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

50 71050 0000000 Form 01CS F8BK34KEU3(2024-25)

2.	CRITERION: Enrollment

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

	Percentage Level	District ADA	
-	3.0%	0 to 300	
	2.0%	301 to 1,000	
	1.0%	1,001 and over	
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	514.2		
District's Enrollment Standard Percentage Level:	2.0%		

# 2A. Calculating the District's Enrollment Variances

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

# Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	555	566		
Charter School				
Total Enrollment	555	566	N/A	Met
Second Prior Year (2022-23)				
District Regular	560	565		
Charter School				
Total Enrollment	560	565	N/A	Met
rirst Prior Year (2023-24)				
District Regular	541	541		
Charter School				
Total Enrollment	541	541	0.0%	Met
Budget Year (2024-25)				
District Regular	547			
Charter School				
Total Enrollment	547			

# DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

2B. Comparison of District Enrollment to the Standard

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

50 71050 0000000 Form 01CS F8BK34KEU3(2024-25)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	528	566	
Charter School		0	
Total ADA/Enrollment	528	566	93.2%
Second Prior Year (2022-23)			
District Regular	526	565	
Charter School	0		
Total ADA/Enrollment	526	565	93.2%
First Prior Year (2023-24)			
District Regular	515	541	
Charter School			
Total ADA/Enrollment	515	541	95.1%
·		Historical Average Ratio:	93.8%

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

94.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	514	547		
Charter School	0			
Total ADA/Enrollment	514	547	94.0%	Met
1st Subsequent Year (2025-26)				
District Regular	521	554		
Charter School				
Total ADA/Enrollment	521	554	94.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	534	568		
Charter School				
Total ADA/Enrollment	534	568	94.0%	Met

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

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

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

Explanation:	
(required if NOT met)	

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

50 71050 0000000 Form 01CS F8BK34KEU3(2024-25)

# 4. CRITERION: LCFF Revenue

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

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

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

LΔ	Distric	t's L	CEE	Revenue	Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

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

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

# Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Chang	ge in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
a.	ADA (Funded) (Form A, lines A6 and C4)	536.93	521.54	522.34	535,50
b.	Prior Year ADA (Funded)		536.93	521.54	522.34
c.	Difference (Step 1a minus Step 1b)		(15.39)	.80	13.16
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.87%)	.15%	2.52%
		L=			
Step 2 - Chang	ge in Funding Level	<u>L</u>	· · · · · · · · · · · · · · · · · · ·		
Step 2 - Chang	ge in Funding Level Prior Year LCFF Funding		7,459,387.00	7,643,249.00	
	5. 15	F	7,459,387.00 1.07%	7,643,249.00 2.93%	
a.	Prior Year LCFF Funding	on)			8,054,630.00 3.08%
a. b1.	Prior Year LCFF Funding COLA percentage	·	1.07%	2.93%	8,054,630.00
a. b1. b2. c.	Prior Year LCFF Funding  COLA percentage  COLA amount (proxy for purposes of this criterion	divided by Step 2a)	1.07% 79,815.44	2.93%	8,054,630.00 3.08% 248,082.60

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

50 71050 0000000 Form 01CS F8BK34KEU3(2024-25)

4A2	Alternate	LCEE	RAVABILA	Ctandard	- Basic	AIA

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

# Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,995,967.00	3,995,967.00	3,995,967.00	3,995,967.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pre	evious year, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	7,642,480.00	7,459,387.00	7,643,249.00	8,054,630.00
District's Project	ted Change in LCFF Revenue:	(2.40%)	2.46%	5.38%
	LCFF Revenue Standard	-2.80% to -0.80%	2.08% to 4.08%	4.60% to 6,60%
	Status:	Met	Met	Met

# 4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:	
(required if NOT met)	

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

50 71050 00000000 Form 01CS F8BK34KEU3(2024-25)

<ol><li>CRITERION:</li></ol>	Salaries :	and	Benefits
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STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted	Salaries and Benefits to Total L	Inrestricted General Fund Ex	penditures	
ATA ENTRY: All data are extracted or calculated.				
	Estimated/Unaudited Actuals -		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
iscał Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
hird Prior Year (2021-22)	4,161,291.71	4,867,517.76	85.5%	
econd Prior Year (2022-23)	4,838,438.97	5,524,418.23	87.6%	
rst Prior Year (2023-24)	5,161,773.00	6,415,143.00	80.5%	
		Historical Average Ratio:	84.5%	
		Budget Year	1st Subsequent Year	2nd Subsequent Yea
	72	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard P	ercentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
	Salaries and Benefits Standard			
	e ratio, plus/minus the greater			
or 5% of the districts	reserve standard percentage):	80.5% to 88.5%	80.5% to 88.5%	80.5% to 88.5%
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and				ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures da	ata for the 1st and 2nd Subsequ		ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures da Budget - Ur (Resources (	ata for the 1st and 2nd Subsequerstricted	ent Years will be extracted; if no	ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and	Total Unrestricted Expenditures de Budget - Un (Resources de Salaries and Benefits (Form 01, Objects 1000-	ata for the 1st and 2nd Subsequerestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-	ent Years will be extracted; if no Ratio of Unrestricted Salaries and	ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and bsequent years. All other data are extracted or celculated.	Total Unrestricted Expenditures da Budget - Ur (Resources of Salaries and Benefits	ata for the 1st and 2nd Subsequ prestricted 2000-1999) Total Expenditures	ent Years will be extracted; if no	ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and beequent years. All other data are extracted or calculated.	Total Unrestricted Expenditures da  Budget - Ur  (Resources ( Salaries and Benefits  (Form 01, Objects 1000- 3999)	ata for the 1st and 2nd Subsequerestricted  0000-1999)  Total Expenditures  (Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8,	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted	
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and bsequent years. All other data are extracted or celculated.  scal Year  dget Year (2024-25)  t Subsequent Year (2025-26)	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	ata for the 1st and 2nd Subsequerestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures	Status
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and bsequent years. All other data are extracted or celculated.  scal Year  dget Year (2024-25)  t Subsequent Year (2025-26)	Budget - Ur (Resources ( Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	ata for the 1st and 2nd Subsequestricted  0000-1999)  Total Expenditures  (Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8, B10)  6,782,829.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  81.1%	Status Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and beequent years. All other data are extracted or calculated.  Scal Year  dget Year (2024-25)  I Subsequent Year (2025-26)  d Subsequent Year (2026-27)	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 5,500,738.00 5,792,826.00 5,973,689,00	ata for the 1st and 2nd Subsequestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-BB, B10) 6,782,829.00 7,108,981.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  81.1%  81.5%	Status Met Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and beequent years. All other data are extracted or calculated.  scal Year  ridget Year (2024-25) t Subsequent Year (2025-26) d Subsequent Year (2026-27)	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 5,500,738.00 5,792,826.00 5,973,689,00	ata for the 1st and 2nd Subsequestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-BB, B10) 6,782,829.00 7,108,981.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  81.1%  81.5%	Status Met Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or celculated.  scal Year  order (2024-25) t Subsequent Year (2025-26) d Subsequent Year (2026-27)  Comparison of District Salaries and Benefits Ratio to the Standard	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3) 5,500,738.00 5,792,826.00 5,973,689,00	ata for the 1st and 2nd Subsequestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-BB, B10) 6,782,829.00 7,108,981.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  81.1%  81.5%	Status Met Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and beequent years. All other data are extracted or celculated.  Scal Year  ridget Year (2024-25)  It Subsequent Year (2025-26)  It Subsequent Year (2026-27)  Comparison of District Salaries and Benefits Ratio to the Standard	Budget - Ur (Resources of Resources of Resou	ata for the 1st and 2nd Subsequence tricted (2000-1999)  Total Expenditures (Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8, B10)  6,782,829.00  7,108,981.00  7,324,881.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  81.1%  81.5%  81.6%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or celculated.  Scal Year  order (2024-25)  It Subsequent Year (2025-26)  It Subsequent Year (2026-27)  C. Comparison of District Salaries and Benefits Ratio to the Standard  ATA ENTRY: Enter an explanation if the standard is not met.	Budget - Ur (Resources of Resources of Resou	ata for the 1st and 2nd Subsequence tricted (2000-1999)  Total Expenditures (Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8, B10)  6,782,829.00  7,108,981.00  7,324,881.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  81.1%  81.5%  81.6%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and obsequent years. All other data are extracted or calculated.  scal Year  addget Year (2024-25)  It Subsequent Year (2025-26)  It Subsequent Year (2026-27)  C. Comparison of District Salaries and Benefits Ratio to the Standard ATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Ratio of total unrestricted salaries and service of total unrestricted salarie	Budget - Ur (Resources of Resources of Resou	ata for the 1st and 2nd Subsequence tricted (2000-1999)  Total Expenditures (Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8, B10)  6,782,829.00  7,108,981.00  7,324,881.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  81.1%  81.5%  81.6%	Status Met Met Met
Explanation:	Budget - Ur (Resources of Resources of Resou	ata for the 1st and 2nd Subsequence tricted (2000-1999)  Total Expenditures (Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8, B10)  6,782,829.00  7,108,981.00  7,324,881.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  81.1%  81.5%  81.6%	Status Met Met Met

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

50 71050 00000000 Form 01CS F8BK34KEU3(2024-25)

Change to Outside

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	(1.80%)	3.08%	5.60%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-11.80% to 8.20%	-6.92% to 13.08%	-4.40% to 15.60%
District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-6.80% to 3.20%	-1.92% to 8.08%	0.60% to 10.60%

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

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

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

		reiteill Change	Change is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	2,082,061.00		
.dget Year (2024-25)	557,924.00	(73.20%)	Yes
1st Subsequent Year (2025-26)	557,924.00	0.00%	No
2nd Subsequent Year (2026-27)	557,924.00	0.00%	Yes

Explanation: (required if Yes)

One time COVID funds have been removed for the budget year. The revenue remains flat post COVID. (not sure why 2026-27 would need an explanation)

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

1,503,619.00		
1,308,797.00	(12.96%)	Yes
1,308,797.00	0.00%	No
1,308,797.00	0.00%	Yes

Percent Change

Explanation:

(required if Yes)

One time COVID funds have been removed for the budget year. The revenue remains flat post COVID. (not sure why 2026-27 would need an explanation)

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

771,755.00		
632,681.00	(18.02%)	Yes
632,681.00	0.00%	No
632,681.00	0.00%	Yes

Explanation:

(required if Yes)

The district budgets local revenue as received.

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

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

First Prior Year (2023-24)
udget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

902,798.00		
547,123.00	(39.40%)	Yes
962,771.00	75.97%	Yes
990,306.00	2.86%	No

Explanation:

(required if Yes)

The district removed one time COVID expenditure budgets with the budget year and then budgeted to spend on-going ELOP funds in the outer years.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

2,634,515.00		
1,957,718.00	(25.69%)	Yes
2,213,709.00	13.08%	Yes
2,277,021.00	2.86%	No

Explanation:

(required if Yes)

The district removed one time COVID expenditure budgets with the budget year and then budgeted to spend on-going ELOP funds in the outer years.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year

Amount

Over Previous Year

Status

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
ind Subsequent Year (2026-27)

4,357,435.00		
2,499,402.00	(42.64%)	Not Met
2,499,402.00	0.00%	Met
2,499,402.00	0.00%	Met

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

First Prior Year (2023-24)
Budget Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

3,537,313.00		
2,504,841.00	(29.19%)	Not Met
3,176,480.00	26.81%	Not Met
3,267,327.00	2.86%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

One time COVID funds have been removed for the budget year. The revenue remains flat post COVID. (not sure why 2026-27 would need an explanation)

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

One time COVID funds have been removed for the budget year. The revenue remains flat post COVID. (not sure why 2026-27 would need an explanation)

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

The district budgets local revenue as received,

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

Explanation:

Books and Supplies

(finked from 6B

if NOT met)

The district removed one time COVID expenditure budgets with the budget year and then budgeted to spend on-going ELOP funds in the outer years.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

The district removed one time COVID expenditure budgets with the budget year and then budgeted to spend on-going ELOP funds in the outer years.

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7. **CRITERION: Facilities Maintenance** 

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable,

and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1). Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 9,647,478.00 b. Plus: Pass-through Revenues and Apportionments 3% Required Budgeted Contribution<sup>1</sup> (Line 1b, if line 1a is No) Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Uses Met 9,647,478.00 289,424,34 292,953,00 1 Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met and Other is marked)

3.

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# 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

1.	District's Available Reserve Amounts (resources 0000-1999)
	a. Stabilization Arrangements
	(Funds 01 and 17, Object 9750)
	b. Reserve for Economic Uncertainties
	(Funds 01 and 17, Object 9789)
	c. Unassigned/Unappropriated
	(Funds 01 and 17, Object 9790)
	d. Negative General Fund Ending Balances in Restricted
	Resources (Fund 01, Object 979Z, if negative, for each of
	resources 2000-9999)
	e. Available Reserves (Lines 1a through 1d)
2.	Expenditures and Other Financing Uses
	a. District's Total Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999)
	b. Plus: Special Education Pass-through Funds (Fund 10, resources
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
	c. Total Expenditures and Other Financing Uses
	(Line 2a plus Line 2b)

District's Available Reserve Percentage

(Line 1e divided by Line 2c)

First Prior Year	Second Prior Year	Third Prior Year	
(2023-24)	(2022-23)	(2021-22)	
0.00	0.00	0.00	
1,079,631.85	925,644.85	239,663.55	
2,904,704.85	3,272,058.85	2,612,493.23	
0,00	0.00	0.00	
3,984,336.70	4,197,703.70	2,852,156.78	
12,232,937.00	8,612,858.38	8,032,414.66	
0.00			
12,232,937.00	8,612,858.38	8,032,414.66	
32.6%	48.7%	35.5%	

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

11.8% 16.2% 10.9%			
	 11.8%	16.2%	10.9%

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

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

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

DATA ENTRY: All data are extracted or calculated.

DATA ENTRY: All data are extracted or calculated.				
	Net Change in	Totat Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	460,061.88	4,911,147.62	N/A	Met
Second Prior Year (2022-23)	818,792.40	5,520,788.37	N/A	Met
First Prior Year (2023-24)	52,652.00	6,581,049.00	N/A	Met
Budget Year (2024-25) (Information only)	(558,689.00)	6,802,829.00		

# 8C. Comparison of District Deficit Spending to the Standard

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

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1a.	STANDARD MET - Unrestricted deficit spending,	if any, has not exceeded the standard percentage level in two or more of the three prior years.
	Explanation:	
	(required if NOT met)	

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

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# CRITERION: Fund and Cash Balances

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

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

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

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 516 District's Fund Balance Standard Percentage Level: 1.3%

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

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

	(Form 01, Line F1e,	Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2021-22)	2,617,796.02	3,283,358.57	N/A	Met
Second Prior Year (2022-23)	3,383,571.57	3,743,420.45	N/A	Met
First Prior Year (2023-24)	3,850,815.45	4,473,737.85	N/A	Met
Budget Year (2024-25) (Information only)	4,526,389.85			

Unrestricted General Fund Beginning Balance <sup>2</sup>

# 4-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:	
(required if NOT met)	

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

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

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

# **Ending Cash Balance**

General Fund

Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	7,450,347.34	Met

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

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

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

Explanation:	
(required if NOT met)	

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

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

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### 10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250.001	and over

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

<sup>&</sup>lt;sup>5</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	514	521	534
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	4%	4%	4%

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

PATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

or item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted. For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

	Ye	s	

- If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
 (2024-25)	(2025-26)	(2026-27)
0.00		
	0.00	0.00

# 10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-through
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3,	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

Budget Year	1st Subsequent Year	2nd Subsequent Year	
(2024-25)	(2025-26)	(2026-27)	
9,932,877.00	11,194,073.00	11,520,276.00	
9,932,877.00	11,194,073.00	11,520,276.00	
4%	4%	4%	
397,315.08	447,762.92	460,811.04	

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

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	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	397,315.08	447,762.92	460,811.04

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	397,315,00	447,763.00	460,811.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	2,238,017.85	1,444,761.85	841,210.85
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	590,314.85	590,314.85	590,314,85
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	3,225,647.70	2,482,839.70	1,892,336.70
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	32.47%	22.18%	16.43%
	District's Reserve Standard			
	(Section 10B, Line 7):	397,315.08	447,762.92	460,811.04
	Status:	Met	Met	Met

10D.	Comparison	of Dist	trict Reserv	re Amount to	the Standard

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

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

Explanation:	
(required if NOT met)	

1b.

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	PLEMENTAL INFORMATION						
PATA EN	ITRY: Cli	ck the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.					
S1	1.	Contingent Liabilities					
18	a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,					
		state compliance reviews) that may impact the budget?	No				
16	),	If Yes, identify the liabilities and how they may impact the budget:					
S2	2,	Use of One-time Revenues for Ongoing Expenditures					
1a	١.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of					
		the total general fund expenditures that are funded with one-time resources?	No				
1b		If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the form	ollowing fiscal years:				
S3		Use of Ongoing Revenues for One-time Expenditures					
د م							
1a	•	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?					
		goriera i unu revenues r	No				
1b		If Yes, identify the expenditures:					
S4		Contingent Revenues					
-	•	control Rest Vesetines					
1a		Does your district have projected revenues for the budget year or either of the two subsequent fiscal years					
		contingent on reauthorization by the local government, special legislation, or other definitive act					
		(e.g., parcel taxes, forest reserves)?	No				

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

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#### S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers

Description / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a. Contributions	s, Unrestricted General Fund (Fur	d 01, Resources 0000-1999, Object 8980)			
First Prior Year (2023-24)		(1,310,084.00)			
Budget Year (2024-25)		(1,462,556.00)	152,472.00	11.6%	Not Met
1st Subsequent Year (2025-26)	)	(1,504,385.00)	41,829.00	2.9%	Met
2nd Subsequent Year (2026-27	)	(1,547,561.00)	43,176.00	2.9%	Met
1b. Transfers in, (	General Fund *				
irst Prior Year (2023-24)		0.00			
Budget Year (2024-25)		0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27	)	0.00	0.00	0.0%	Met
1c. Transfers Out,	, General Fund *				
First Prior Year (2023-24)		165,906.00			
Budget Year (2024-25)		20,000.00	(145,906.00)	(87.9%)	Not Met
1st Subsequent Year (2025-26)		20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27	)	20,000.00	0.00	0.0%	Met
1d. Impact of Cap	ital Projects				
Do you have a	ny capital projects that may impact	the general fund operational budget?			No
* Include transfers used to cov	er operating deficits in either the ge	neral fund or any other fund.			
S5B. Status of the District's f	Projected Contributions, Transfer	s, and Capital Projects			
DATA ENTRY: Enter an explan:	ation if Not Met for items 1a-1c or it	Yes for item 1d.			
subsequent two	projected contributions from the un fiscal years. Identify restricted pro rames, for reducing or eliminating th	estricted general fund to restricted general fund programs have characters and amount of contribution for each program and whether co	anged by more than the stand ontributions are ongoing or one	dard for one or e-time in nature	more of the bud e. Explain the dist

(required if NOT met)

Explanation: (required if NOT met)

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

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

Explanation: (required if NOT met) In 2023-24 the district made a contribution to the transportation fund for our cost toward electric buses and the infrastructure. The outer years return to the normal contribution.

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

Project Information:

(required if YES)

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# S6. Long-term Commitments

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

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

S6A. Identification of the District's Long-term Con	mmitments				
DATA ENTRY: Click the appropriate button in item 1 a	and enter data	a in all columns of item 2 for ap	plicable long-term commitments	; there are no extractions in this section.	
Does your district have long-term (multiyear)	commitment	\$?			
(If No, skip item 2 and Sections S6B and S6C			Yes		
<ol><li>If Yes to item 1, list all new and existing multi- pensions (OPEB); OPEB is disclosed in item S</li></ol>	ments and required annual debt		e long-term commitments for postemploy me	nt benefits other than	
	# of Years		SACS Fund and Object Code	s Used For:	Principal Balance
Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				2 021 0010100 (20140101010)	us or only 1, 2021
Certificates of Participation					
General Obligation Bonds	17	Tax Revenue Estimate		Fund 51 - Various	5,928,037
Supp Early Retirement Program					7,025,007
State School Building Loans					
Compensated Absences		General Fund (Estimated)		Various Labor Codes	13,783
Other Long-term Commitments (do not include OPEB):	Other Lead town Compiler and Advantage OPEN				
Other Eorgania Communicates (do not molade Or Ed).					
TOTAL:					5,941,820
				1st	5,941,820
		Prior Year	Budget Year	Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & 1)	(P & I)	(P & I)
Leases					
Certificates of Participation					
General Obligation Bonds		260,000	260,000	260,000	260,000
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	Compensated Absences		13,783	13,783	13,783
Other Long-term Commitments (continued):					
Total Annual	Payments:	273,783	273,783	273,783	273,783
Has total annual payment increased over prior year (2023-24):			No	No	No

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

S6B, Comparison of the District's Annual Payments to Prior Year Annual Payment							
ATA ENTRY: E	ATA ENTRY: Enter an explanation if Yes,						
AIA ENTINT. E	лиегал ехріаланоп II тев.						
1a.	1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.						
	Explanation:						
	(required if Yes						
	to increase in total						
	annual payments)						
S6C. Identificati	ion of Decreases to Funding Sources Used to Pay Lo	ng-term Commitments					
DATA ENTRY: C	ilick the appropriate Yes or No button in item 1; if Yes, an	explanation is required in item 2.					
1.	Will funding sources used to pay long-term commitme	ents decrease or expire prior to the end of the commitment period, or are they one-time sources?					
		No					
2.	No - Funding sources will not decrease or expire prior	to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.					
	Explanation:						
	(required if Yes)						

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

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# S7. Unfunded Liabilities

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

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

S7A. Identificat	ion of the District's Estimated Unfunded Liability for Postemployment Benef	its Other than Pensions (OPEB)						
DATA ENTRY: C	ATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.							
1	Does your district provide postemployment benefits other							
	than pensions (OPEB)? (If No, skip items 2-5)	Yes	7					
			1					
2.	For the district's OPEB:							
	a. Are they lifetime benefits?	No	7					
	b. Do benefits continue past age 65?		1					
	v. Do belletike containe past age our	No						
	c. Describe any other characteristics of the district's OPEB program including el	ioibility criteria and amounts if any that	retirens are required to contribut	n toward their own bonefits.				
	,	grandy onceins and amounto, it any, that	Tetrices are required to continue	e toward triell own benefits:				
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actu	anini				
			Actu	ariai				
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	r	Self-Insurance Fund	Governmental Fund				
	gov emmental fund		0	78,198				
4.	OPEB Liabilities	74						
	a. Total OPEB liability		795,759.00					
	b. OPEB plan(s) fiduciary net position (if applicable)		0.00					
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		795,759.00					
	d. Is total OPEB liability based on the district's estimate							
	or an actuarial v aluation?		Actuarial					
	e. If based on an actuarial valuation, indicate the measurement date							
	of the OPEB valuation		6/30/2023					
		Budget Year	1st Subsequent Year	0-40-6				
5.	OPEB Contributions	(2024-25)	(2025-26)	2nd Subsequent Year				
	a. OPEB actuarially determined contribution (ADC), if available, per	(-10.20)	(2023-20)	(2026-27)				
	actuarial valuation or Alternative Measurement							
	Method	52,224.00	52,224.00	52,224.00				
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-			OLIALT.UO				
	insurance fund) (funds 01-70, objects 3701-3752)	3,870.00	3,870.00	3,870.00				
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	13,031.00	13,031.00	13,031.00				
	d. Number of retirees receiving OPEB benefits	6.00	6.00	6.00				

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

S7B. Identification	n of the District's Unfunded Liability for Self-Insurance Programs		S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs						
ATA ENTRY: Clic	TA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.								
1	Does your district operate any self-Insurance programs such as workers' compensa welfare, or property and liability? (Do not include OPEB, which is covered in Section \$								
			No						
2	Describe each self-insurance program operated by the district, including details for each actuarial), and date of the valuation:	such as level of risk retained	funding approach, basis for value	ition (district's estimate or					
3.	Self-Insurance Liabilities								
	a. Accrued liability for self-insurance programs								
	b. Unfunded liability for self-insurance programs								
		,							
		Budget Year	1st Subsequent Year	2nd Subsequent Year					
4.	Self-Insurance Contributions	(2024-25)	(2025-26)	(2026-27)					
	a. Required contribution (funding) for self-insurance programs								
	b. Amount contributed (funded) for self-insurance programs								

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

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# S8. Status of Labor Agreements

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

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

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

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

Number of certificated (non-management) full - time - equivalent(FTE) positions  26.5  26.	A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees						
Number of certificated (non-management) full - time - equivalent(FTE) positions  26.5  Certificated (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete question 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete question 2024/25 is unsettled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
Number of certificated (non-management) full - time - equivalent(FTE) positions  26.5 26.5 26.5 26.5 26.5 26.5 26.5 26.5	nd Subsequent Year						
Certificated (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 2-5.  Negotiations Settled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business of ficial?	(2026-27)						
1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public disclosure documents have been filled with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filled with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 2-24/25 is unsettled  2024/25 is unsettled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 2-2024/25 is unsettled  2024/25 is unsettled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 2-2024/25 is unsettled  2024/25 is unsettled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
been filed with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions.  2024/25 is unsettled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
Negotiations Settled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
Negotiations Settled  2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified  by the district superintendent and chief business official?	ons 6 and 7.						
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified  by the district superintendent and chief business official?							
2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:  2b. Per Government Code Section 3547.5(b), was the agreement certified  by the district superintendent and chief business official?							
2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
by the district superintendent and chief business official?							
M. Van data of Commissional and CDO and Stanting							
If Yes, date of Superintendent and CBO certification:							
3. Per Government Code Section 3547.5(c), was a budget revision adopted							
to meet the costs of the agreement?							
If Yes, date of budget revision board adoption:							
4. Period covered by the agreement: Begin Date: End Date:							
5. Salary settlement: Budget Year 1st Subsequent Year 2nd	nd Subsequent Year						
(2024-25) (2025-26)	(2026-27)						
Is the cost of salary settlement included in the budget and multiyear							
projections (MYPs)?							
One Year Agreement							
Total cost of salary settlement							
% change in salary schedule from prior year							
or							
Multiyear Agreement							
Total cost of salary settlement							
% change in salary schedule from prior year (may enter text, such as "Reopener")							

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

Identif	fy the sourc	e of funding	that will be	used to sup	port multiy ea	r salary con	nmitments:
1							
1							

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

Ne	gotiat	tions Not	Settled			
	6	6.	Cost of a one percent increase in salary and statutory benefits	29408		
				Budget Year	1st Subsequent Year	2nd Subsequent Year
				(2024-25)	(2025-26)	(2026-27)
	7	7.	Amount included for any tentative salary schedule increases	0	0	0
				Budget Year	1st Subsequent Year	2nd Subsequent Year
Ce	rtific	ated (No	n-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
	1	1.	Are costs of H&W benefit changes included in the budget and MYPs?			
	2	2.	Total cost of H&W benefits			
	3	3.	Percent of H&W cost paid by employer			
	4	4.	Percent projected change in H&W cost over prior year			
Ce	rtific	ated (No	n-management) Prior Year Settlements			
Are	e any	new cost	s from prior year settlements included in the budget?			
			If Yes, amount of new costs included in the budget and MYPs			
			If Yes, explain the nature of the new costs:			
			L	Budget Year	1st Subsequent Year	2nd Subsequent Year
Ce	utifica	ated (No	n-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
-	,,		The state of the s	(252.25)	(2020 20)	(2020-21)
	1	1.	Are step & column adjustments included in the budget and MYPs?			
	2	2.	Cost of step & column adjustments			
	3	3.	Percent change in step & column over prior year			
				Budget Year	1st Subsequent Year	2nd Subsequent Year
Ce	rtifica	ated (No	n-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
						, , , , , , , , , , , , , , , , , , ,
	1	1.	Are savings from attrition included in the budget and MYPs?			
			*			
	2	2.	Are additional H&W benefits for those laid-off or retired employees included in			
			the budget and MYPs?			
Co	rtifia:	ated (No	n-management) - Other			
			ant contract changes and the cost Impact of each change (i.e., class size, hours of	of ampleyment leave of sheapes honuses	etc ):	
LIG	,, 0,,,,	er organic	and contract changes and the cost impact of each change (i.e., class age, flours t	or employment, leave or absence, bonuses,	e.o. j.	

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

S8B, Cost Ana	S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees					
DATA ENTRY:	Enter all applicable data items; there are no extrac	tions in this section.				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year	
		(2023-24)	(2024-25)	(2025-26)	(2026-27)	
Number of class	sified(non - management) FTE positions	28.8	28.	8 28.8	28.8	
•	n-management) Salary and Benefit Negotiation					
1.	Are salary and benefit negotiations settled for			No		
		If Yes, and the corresponding public discle				
		If Yes, and the corresponding public discle				
		If No, identify the unsettled negotiations in	ncluding any prior year unsett	led negotiations and then complete of	questions 6 and 7.	
		2024/25 is unsettled				
Negotiations Se	ttled			in — — — —		
2a.	Per Government Code Section 3547.5(a), date	of public disclosure				
	board meeting:					
2b.	Per Government Code Section 3547.5(b), was the agreement certified					
	by the district superintendent and chief busine	the district superintendent and chief business official?				
		If Yes, date of Superintendent and CBO c	ertification:			
3.	Per Government Code Section 3547.5(c), was	a budget revision adopted				
	to meet the costs of the agreement?					
		If Yes, date of budget revision board adop	otion:			
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year	
			(2024-25)	(2025-26)	(2026-27)	
	is the cost of salary settlement included in the	budget and multiyear				
	projections (MYPs)?					
		One Year Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year				
		or				
		Multiyear Agreement				
		Total cost of salary settlement				
		% change in salary schedule from prior year (may enter text, such as "Reopener")				
		Identify the source of funding that will be	used to support multiyear sala	ary commitments:		

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

Neg	tiations Not	t Settled			
	6.	Cost of a one percent increase in salary and statutory benefits	18434		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	7.	Amount included for any tentative salary schedule increases	0	0	0
			Budget Year	1st Subsequent Year	2nd Subsequent Year
Clas	sifled (Non	-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
	1.	Are costs of H&W benefit changes included in the budget and MYPs?			
	2.	Total cost of H&W benefits			
	3.	Percent of H&W cost paid by employer			
	4.	Percent projected change in H&W cost over prior year			
Clas	sified (Non	-management) Prior Year Settlements			
Are a	any new cos	ts from prior year settlements included in the budget?			
		If Yes, amount of new costs included in the budget and MYPs			
		If Yes, explain the nature of the new costs:			
			Dudget Many	4-4 Order - word Ware	0-40-1
Clas	attend (Man	managements Chan and Californ Additionary	Budget Year	1st Subsequent Year	2nd Subsequent Year
Clas	SITIED (NON	-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
	1.	Are step & column adjustments included in the budget and MYPs?			
	2.	Cost of step & column adjustments			
	3.	Percent change in step & column over prior year			
	٥.	Telesia change in step a column over proi year	Budget Many	4-1 0-1	0.10.1
Clas	-::::	-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Clas	SINEG (NON	-management) Attrition (layons and retirements)	(2024-25)	(2025-26)	(2026-27)
	1.	Are savings from attrition included in the budget and MYPs?			
	••	And bearings from attition included in the bodget and mirror			
	2.	Are additional H&W benefits for those laid-off or retired employees included in			
		the budget and MYPs?			
			,	·	
Clas	Alfield (Non	management). Other			
		-management) - Other cant contract changes and the cost impact of each change (i.e., hours of employments)	and begin of observed because its h		
LIST	otrier signific	and contract changes and the cost impact of each change (i.e., hoors of employment	ent, leave of absence, bondses, etc.):		
		4			
				11/2/2	

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

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Stanislaus Col	инту	School District Criteria and S	tandards Review		F8BK34KEU3(2024-28
S8C. Cost An	nalysis of District's Labor Agreements - Manag	ement/Supervisor/Confidential Employee	es		
ATA ENTRY:	; Enter all applicable data items; there are no extra	actions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of ma positions	anagement, supervisor, and confidential FTE	9.4	9.4	9.4	9.4
Management/	/Supervisor/Confidential				
Salary and Be	enefit Negotlations		Γ		
1.	Are salary and benefit negotiations settled for	or the budget year?		No	
		If Yes, complete question 2.			
		If No, identify the unsettled negotiations	d negotiations and then complete	omplete questions 3 and 4.	
		2024/25 is unsettled			
		If n/a, skip the remainder of Section S8C			
Negotiations S	Settled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	is the cost of salary settlement included in t	he budget and multiyear			
	projections (MYPs)?				
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations N	Not Settled			-	
3.	Cost of a one percent increase in salary and	statutory benefits	12868		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
<u>.</u> 4.	Amount included for any tentative salary sch	nedule increases	0	0	0
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and W	/elfare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included	in the hudget and MVDe2			
2.	Total cost of H&W benefits	in the badget and in 15 5			
3.	Percent of H&W cost paid by employer				
4.	Percent projected change in H&W cost over	prior y ear			
Management	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Col	umn Adjustments		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the	e budget and MYPs?			
2.	Cost of step and column adjustments	_			
3.	Percent change in step & column over prior y	ear			
Management/	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)			(2024-25)	(2025-26)	(2026-27)
1.	Are costs of other benefits included in the bu	dget and MYPs?			
2	Total cost of other handite				

Percent change in cost of other benefits over prior year

3.

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

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

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

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

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

# S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No bulton.

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

	Juli 2	5, 202	4	

Yes

Yes

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

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#### ADDITIONAL FISCAL INDICATORS

	FISCAL INDICATORS				
he following fi eviewing agen Criterion 2,	iscal indicators are designed to provide additional data for re cy to the need for additional review. DATA ENTRY: Click th	eviewing agencies. A "Yes" answer to any single indicator does no ne appropriate Yes or No button for items A1 through A9 except ite	t necessarily suggest a cause for am A3, which is automatically con	r concern, but may alert the npleted based on data in	
A1.	Do cash flow projections show that the district will end		1		
	negative cash balance in the general fund?		No		
A2.	Is the system of personnel position control independe				
			Yes		
A3.	is enrollment decreasing in both the prior fiscal year a				
	enrollment budget column and actual column of Criter	No			
A4.	Are new charter schools operating in district boundarie	s that impact the district's			
	enrollment, either in the prior fiscal year or budget year	No			
<b>A5</b> ,	Has the district entered into a bargaining agreement w				
	or subsequent years of the agreement would result in	No			
	are expected to exceed the projected state funded co		ı		
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or				
	retired employees?	No			
A7.	Is the district's financial system independent of the c				
			No		
A8.	Does the district have any reports that indicate fiscal	distress pursuant to Education			
	Code Section 42127.6(a)? (If Yes, provide copies to t	No			
A9.	Have there been personnel changes in the superintend				
	official positions within the last 12 months?	No			
When providing	comments for additional fiscal indicators, please include the	ne item number applicable to each comment.		I.	
	Comments:				
	(optional)				

End of School District Budget Criteria and Standards Review