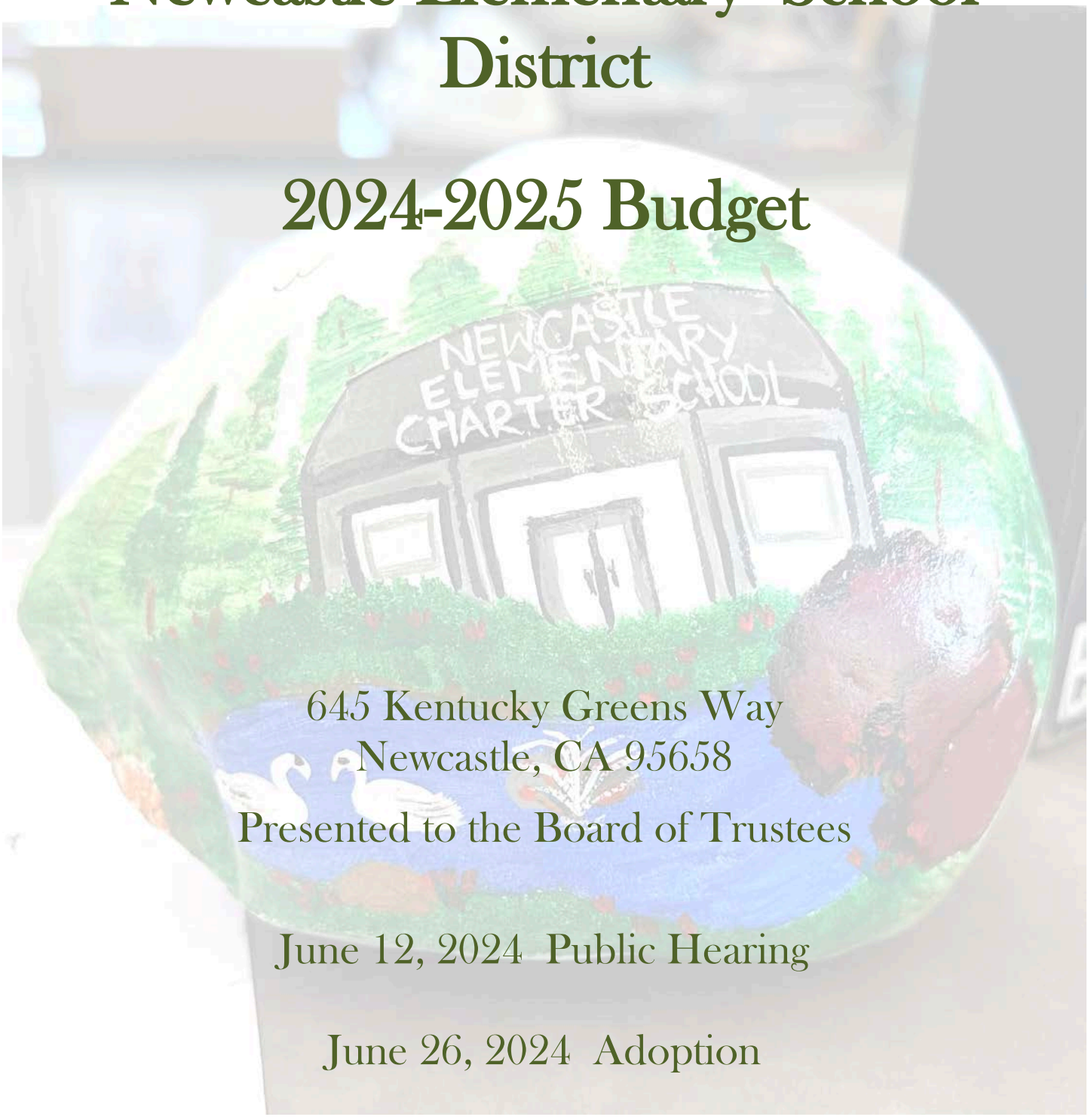
# Newcastle Elementary School District

# 2024-2025 Budget




645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees

June 12, 2024 Public Hearing

June 26, 2024 Adoption

# Newcastle Elementary School District
## 2024-25 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing – June 12, 2024
Adoption – June 26, 2024

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

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

**Governor's Revised State Budget Proposal "May Revision"**

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

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

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

- Increase the utilization of funds from the Proposition 98 Rainy Day Fund.
    - Withdrawing $5.8 billion in 2023-24 and $2.6 billion in 2024-25.
    - The funds in the Proposition 98 Rainy Day Fund would then be expected to be depleted by the end of the 2024-25 fiscal year.
- Continue to utilize a change in accrual and accounting method referred to as the "Proposition 98 Funding Maneuver".
    - Accrue the net $8.8 billion (up from $8.0 billion in January) budget impact of providing funds to education in 2022-23 above the constitutional minimum guarantee. Annual supplemental payments of approximately $1.8 billion will go to education from non-Proposition 98 general fund resources starting in 2025-26.
    - While this action prevents additional reductions in education funding relating to the decrease in the 22-23 minimum guarantee from when the 2023-24 state budget was enacted last June, it reduces the calculation of the Proposition 98 minimum guarantee going forward since the maneuver does not recognize the $8.8 billion shortfall.

        - The estimated impact on education funding is approximately $12-14 billion for 2023-24 and 2024-25, and further negatively impacts total funding for education funding in subsequent years.
    - Please note that this provision was modified on May 27th relating to an agreement between the Governor and the California Teachers Association (CTA), which suspends Proposition 98 and adds a maintenance factor that will be paid back in the future. While the agreement maintains the State's Proposition 98 minimum guarantee, it does increase the possibility of cash deferrals and/or funding/program reductions.

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

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

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

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

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

**Other Proposed Governor's May Revision Components**

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

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

**Routine Restricted Maintenance Account- This Does Not Apply to NESD**

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

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

**Reserves- This Does Not Apply to NESD**

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

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

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

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

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

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

Even though there is uncertainty regarding a cap on local reserves, the reserve requirement is not applicable to the district since its average daily attendance is fewer than 2,501.

**2024-25 Newcastle Elementary and Charter Schools Primary Budget Components**

- Funded Average Daily Attendance (ADA)
    - Newcastle Elementary 164.31
    - Newcastle Charter 335.62
- The Newcastle Elementary School District's unduplicated pupil percentage (UPP) for supplemental funding is
    - Newcastle Elementary 21.19%
    - Newcastle Charter 21.12%
- ***These percentages have been adjusted as a response to a 2022-23 audit finding with the district' free and reduced lunch counts.***

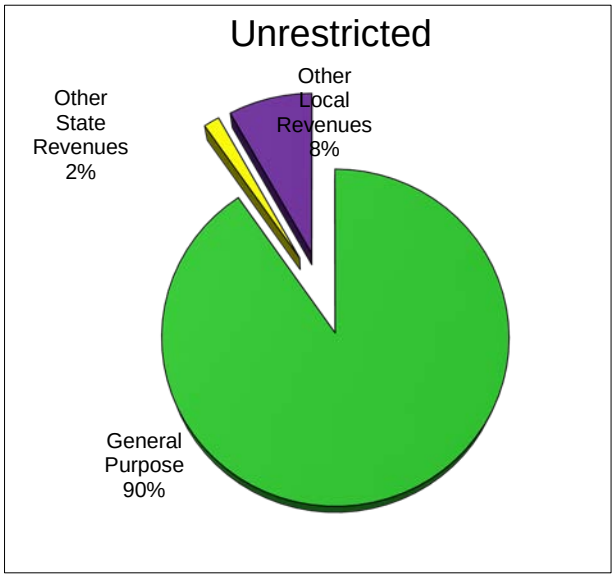
  NESD is **not** eligible for Concentration Grant Funding because the UPP is under 55%

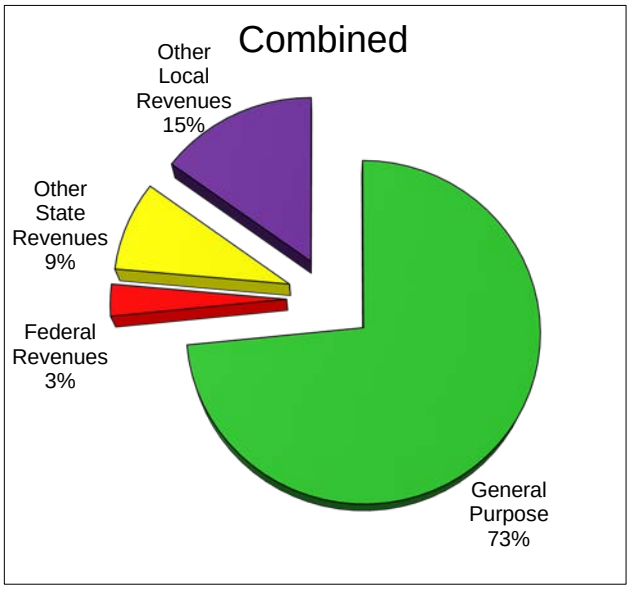
- Lottery revenue is estimated to be $177 per ADA for unrestricted purposes and $72 per ADA for restricted purposes.
- Transitional Kindergarten ratio "add-on" is $3,077 per transitional kindergarten ADA.
- Mandated Cost Block Grant is $38.21 for Newcastle Elementary ADA and $20.06 for Newcastle Charter ADA.
- 
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**Newcastle Elementary and Newcastle Charter Revenue Components**

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

| Description | Unrestricted | Combined |
|---|---|---|
| General Purpose Revenue (LCFF) | $5,707,880 | $6,003,437 |
| Federal Revenues | $0 | $247,478 |
| Other State Revenues | $97,281 | $701,425 |
| Other Local Revenues | $511,651 | $1,226,575 |
| **TOTAL** | **$6,316,812** | **$8,178,915** |




**Education Protection Account**

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

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

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

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

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

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

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

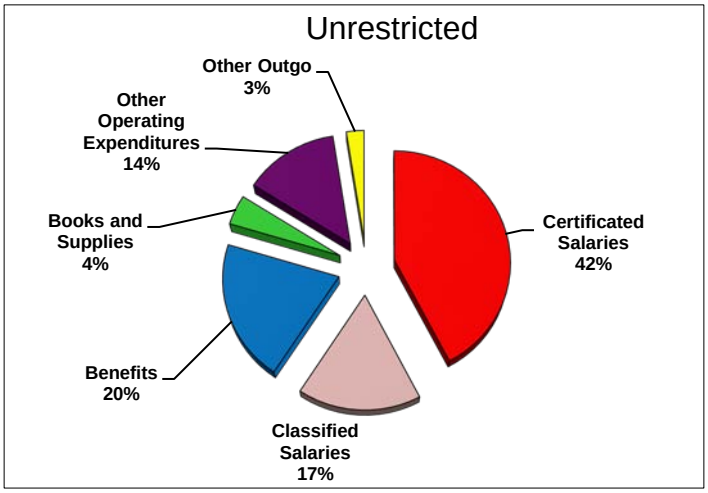
| **Education Protection Account (EPA) Budget**<br>***2024-25 Fiscal Year*** | |
|---|---|
| Description | Amount |
| **BEGINNING BALANCE** | $0 |
| **BUDGETED EPA REVENUES:** | |
| *Newcastle Elementary and Newcastle Charter* | $1,673,376 |
| **BUDGETED EPA EXPENDITURES:** | |
| *Certificated Instructional Salaries and Benfits* | $1,673,376 |
| **ENDING BALANCE** | $0 |

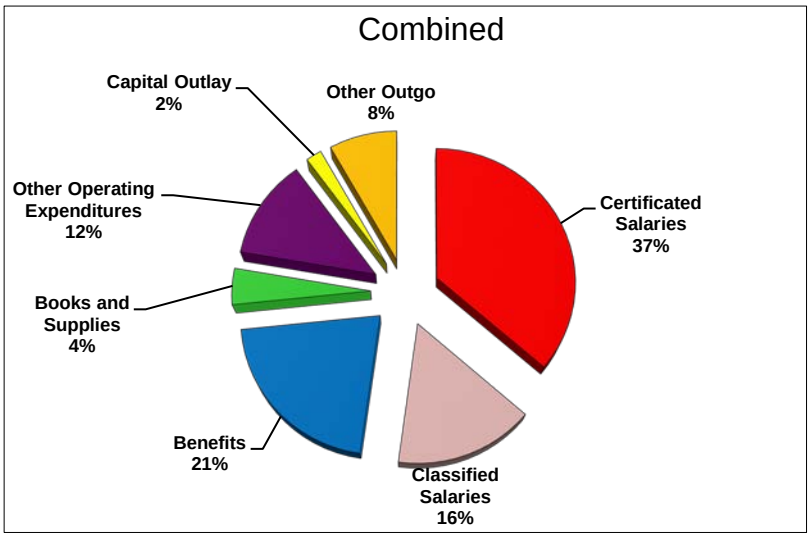
**Newcastle Elementary and Newcastle Charter Operating Expenditure Components**

The General Fund is used for the majority of the functions within Newcastle Elementary School District. As illustrated below, salaries and benefits comprise approximately 79% of the district's unrestricted budget, and approximately73% of the total General Fund budget.

| Description | Unrestricted | Combined |
|---|---|---|
| Certificated Salaries | $2,510,576 | $3,199,432 |
| Classified Salaries | $999,634 | $1,390,499 |
| Benefits (Payroll Taxes and Health & Welfare Contributions) | $1,209,323 | $1,862,419 |
| Books and Supplies | $256,515 | $384,131 |
| Other Operating Expenditures | $802,720 | $1,072,230 |
| Capital Outlay | $0 | $167,442 |
| Other Outgo | $148,600 | $719,507 |
| **TOTAL** | **$5,927,368** | **$8,795,660** |

Following is a graphical representation of expenditures by percentage:




## General Fund (NES Only) Contributions to Restricted Programs

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

| Description | Amount |
|---|---|
| Special Education - Instruction | $741,539 |
| Restricted Maintenance Account | $32,250 |
| Student Programs | $1,220 |
| **TOTAL CONTRIBUTIONS** | **$775,009** |

## Newcastle Elementary and Charter Schools Fund Summary

Newcastle Elementary School District's 2024-25 General Fund projects a total operating surplus/deficit of ($666,745), resulting in an estimated ending fund balance of $1.1 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables

- $700; restricted programs - $364,989 assignments - $64,670; economic uncertainty - $390,512; committed - $334,674. Illustrated below is a detailed description of the fund balance components.

## Cash Flow

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

## Fund Summaries

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

| FUND | 2023-24 | Est. Net Change | 2024-25 |
|---|---|---|---|
| NEWCASTLE ELEMENTARY | $1,220,491 | ($331,265) | $889,226 |
| NEWCASTLE CHARTER SCHOOL | $548,605 | ($335,480) | $213,125 |
| FOOD SERVICE | $498,504 | $144,179 | $642,683 |
| DEFERRED MAINTENANCE | $276,758 | ($54,700) | $222,058 |
| CAPITAL FACILITIES | $126,541 | ($96,600) | $29,941 |
| SCHOOL FACILITIES | $0 | $0 | $0 |
| CAPITAL OUTLAY | $386,128 | $11,000 | $397,128 |
| **TOTAL** | **$3,057,027** | ($662,866) | **$2,394,161** |

## Multiyear Projection- Approximately Right But Exactly Wrong

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

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

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

***Revenue Assumptions:***

Per enrollment trends, the district continues to anticipate growth in its overall enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards Newcastle Elementary School District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Local revenue increases are associated with increased costs relating to self-funded programs. State and Federal revenue is expected to decrease due to the reduction of various program revenues.

***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1.35% each year. Unrestricted certificated salaries include a reduction of one certificated positions in 2025-26. Classified step costs are expected to increase by 2.12% each year. Restricted certificated and classified expenditures are estimated to decrease for 2024-25 and 2025-26 primarily due to program adjustments.

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

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to increase for 2024-25 primarily due to the math textbook adoption. Capital outlay and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to decrease for 2024-25 due to a change in the SELPA revenue allocation.

***Estimated Ending Fund Balances-Newcastle Elementary and Charter Schools:***

During 2025-26, Newcastle Elementary School District estimates a projected a surplus of $146,392 resulting in an ending General Fund balance of approximately $1.25 million.

During 2026-27, Newcastle Elementary School District estimates a projected surplus of $274,848, resulting in an ending General Fund balance of $1.5 million_.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of the Newcastle Elementary School expenditures only:

| Description | 2023-24 | 2024-25 | 2025-26 |
|---|---|---|---|
| Facility Use | $19,935 | $0 | $0 |
| Library Author and Book Fair Fund | $1,373 | $0 | $0 |
| Text Books | $0 | $0 | $0 |
| SSC and Gate | $20 | $0 | $0 |
| Music Donation Account | $7,993 | $0 | $0 |
| Athletics and Field Trip Pass Through | $3,911 | $0 | $0 |
| Chromebook Insurance Fund | $0 | $0 | $0 |
| PTC Donations | $367 | $0 | $0 |
| Enrichment Fund | $17,987 | $0 | $0 |
| Classroom Programs | $13,084 | $0 | $0 |
| Towards Projected Deficits | $0 | $0 | $0 |
| EPA Salary and Benefitsd | $0 | $0 | $0 |
| Lottery For Certificated Salary and Benefits | $0 | $0 | $0 |
| Add: Additional Reserve - BP3100.2 | $0 | $0 | $0 |
| **Amount Disclosed per SB 858 Requirements** | **$64,670** | **$0** | **$0** |
| Add: Nonspendable Reserves | $700 | $700 | $700 |
| Add: State Reserve for Economic Uncertainty (REU) - 5% | $337,387 | $587,770 | $877,510 |
| Add: Restricted Fund Balance | $151,795 | $51,372 | $0 |
| Add: Committed Funds | $334,674 | $323,974 | $313,274 |
| Add: Unallocated | $0 | $0 | $0 |
| *Estimated Ending Fund Balance* | *$889,226* | *$963,816* | *$1,191,484* |

***Conclusion:***

Multi-year projections show the trajectory of the School District's finances with the information that is available at that specific time. Any change to the budget assumptions or State legislation will alter these projections. Newcastle Elementary and Charter School's multiyear projections show restricted deficit spending which is consistent with the expenditure deadlines on one-time funds. The multi-year projections show reserves under 15% of the elementary and charter's expenses in 2024-25 and 2025-26. However, the two out years show a small unrestricted surplus which is encouraging. With the uncertainty of how the State resolves the budget shortfall it is prudent to have cash reserves in case deferrals are implemented.

Newcastle Elementary School District has many exciting opportunities coming its way. With thoughtful leadership, amazing programs could be created and continued that will benefit our students.

It has been my honor to serve at Newcastle Elementary School District and experience all of the evolutions over the past 9 years.

Once a Knight Always a Knight!

Raenel Toste
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# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2024-25 Budget

### Estimated Financial Activity: Operating Funds (General & Charter Funds)

| Description | Newcastle Elementary | | | Newcastle Charter | | | Grand Total *Information Only* |
|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | |
| **REVENUES** | | | | | | | |
| General Purpose (LCFF) Revenues: | | | | | | | |
| State Aid and EPA | 1,755,288 | - | 1,755,288 | 3,503,130 | - | 3,503,130 | 5,258,418 |
| Basic Aid Supplement Funding | | | - | - | - | - | - |
| Property Taxes & Misc. Local | 194,313 | 295,557 | 489,870 | 255,149 | | 255,149 | 745,019 |
| Total General Purpose | 1,949,601 | 295,557 | 2,245,158 | 3,758,279 | - | 3,758,279 | 6,003,437 |
| Federal Revenues | - | 247,478 | 247,478 | - | | - | 247,478 |
| Other State Revenues | 33,909 | 334,735 | 368,644 | 63,372 | 269,409 | 332,781 | 701,425 |
| Other Local Revenues | 486,651 | 714,924 | 1,201,575 | 25,000 | - | 25,000 | 1,226,575 |
| **TOTAL - REVENUES** | 2,470,161 | 1,592,694 | 4,062,855 | 3,846,651 | 269,409 | 4,116,060 | 8,178,915 |
| **EXPENDITURES** | | | | | | | |
| Certificated Salaries | 1,008,323 | 595,185 | 1,603,508 | 1,502,253 | 93,671 | 1,595,924 | 3,199,432 |
| Classified Salaries | 580,903 | 376,910 | 957,813 | 418,731 | 13,955 | 432,686 | 1,390,499 |
| Employee Benefits (All) | 537,195 | 474,892 | 1,012,087 | 672,128 | 178,204 | 850,332 | 1,862,419 |
| Books & Supplies | 150,615 | 73,594 | 224,209 | 105,900 | 54,022 | 159,922 | 384,131 |
| Other Operating Expenses (Services) | 79,217 | 249,958 | 329,175 | 723,503 | 19,552 | 743,055 | 1,072,230 |
| Capital Outlay | - | 167,442 | 167,442 | - | - | - | 167,442 |
| Other Outgo* | 44,700 | 570,907 | 615,607 | 103,900 | - | 103,900 | 719,507 |
| **TOTAL - EXPENDITURES** | 2,400,953 | 2,508,888 | 4,909,841 | 3,526,415 | 359,404 | 3,885,819 | 8,795,660 |
| **EXCESS (DEFICIENCY)** | 69,208 | (916,194) | (846,986) | 320,236 | (89,995) | 230,241 | (616,745) |
| **OTHER SOURCES/USES** | | | | | | | |
| Transfers In | 565,721 | - | 565,721 | - | | - | 565,721 |
| Transfers (Out) | (50,000) | | (50,000) | (565,721) | - | (565,721) | (615,721) |
| Net Other Sources (Uses) | | | - | | | - | - |
| Contributions (to Restricted Programs) | (773,789) | 773,789 | - | | - | - | - |
| **TOTAL - OTHER SOURCES/USES** | (258,068) | 773,789 | 515,721 | (565,721) | - | (565,721) | (50,000) |
| **FUND BALANCE INCREASE (DECREASE)** | (188,860) | (142,405) | (331,265) | (245,485) | (89,995) | (335,480) | (666,745) |
| **FUND BALANCE** | | | | | | | |
| Beginning Fund Balance | 926,291 | 294,200 | 1,220,491 | 289,164 | 259,441 | 548,605 | 1,769,096 |
| Ending Balance, June 30 | 737,431 | 151,795 | 889,226 | 43,679 | 169,446 | 213,125 | 1,102,351 |

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2024-25 Budget

### Estimated Financial Activity: All Funds

| Description | General Fund (01) | Charter Schools Special Reserve Fund (09) | Cafeteria Special Revenue Fund (13) | Deferred Maintenance Fund (14) | Capital Facilities Fund (25) | County School Facilities Fund (35) | Capital Outlay Fund (40) | Total |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| General Purpose (LCFF) Revenues: | | | | | | | | |
| State Aid | 1,755,288 | 3,503,130 | | | | | | 5,258,418 |
| Property Taxes & Misc. Local | 489,870 | 255,149 | | | | | | 745,019 |
| Total General Purpose | 2,245,158 | 3,758,279 | - | - | - | - | - | 6,003,437 |
| Federal Revenues | 247,478 | - | 150,000 | | | | | 397,478 |
| Other State Revenues | 368,644 | 332,781 | 350,000 | | | | | 1,051,425 |
| Other Local Revenues *Note A)* | 1,201,575 | 25,000 | 14,500 | 7,500 | 3,400 | - | 11,000 | 1,262,975 |
| **TOTAL - REVENUES** | 4,062,855 | 4,116,060 | 514,500 | 7,500 | 3,400 | - | 11,000 | 8,715,315 |
| **EXPENDITURES** | | | | | | | | |
| Certificated Salaries | 1,603,508 | 1,595,924 | | | | | | 3,199,432 |
| Classified Salaries | 957,813 | 432,686 | 119,770 | | | | | 1,510,269 |
| Employee Benefits (All) | 1,012,087 | 850,332 | 56,251 | | | | | 1,918,670 |
| Books & Supplies | 224,209 | 159,922 | 187,800 | 10,500 | | - | - | 582,431 |
| Other Operating Expenses (Services) | 329,175 | 743,055 | 6,500 | 101,700 | - | - | - | 1,180,430 |
| Capital Outlay | 167,442 | - | - | - | 100,000 | - | - | 267,442 |
| Other Outgo | 615,607 | 103,900 | | - | - | - | - | 719,507 |
| Direct Support/Indirect Costs | - | - | | | | | | - |
| **TOTAL - EXPENDITURES** | 4,909,841 | 3,885,819 | 370,321 | 112,200 | 100,000 | - | - | 9,378,181 |
| **EXCESS (DEFICIENCY)** | (846,986) | 230,241 | 144,179 | (104,700) | (96,600) | - | 11,000 | (662,866) |
| **OTHER SOURCES/USES** | | | | | | - | - | |
| Transfers In | 565,721 | | - | 50,000 | | - | - | 615,721 |
| Transfers (Out) | (50,000) | (565,721) | | | | - | - | (615,721) |
| Net Other Sources (Uses) *(Note A)* | - | - | | | | - | - | - |
| Contributions to Restricted Programs | - | - | | | | - | - | - |
| **TOTAL - OTHER SOURCES/USES** | 515,721 | (565,721) | - | 50,000 | - | - | - | - |
| **FUND BALANCE INCREASE (DECREASE)** | (331,265) | (335,480) | 144,179 | (54,700) | (96,600) | - | 11,000 | (662,866) |
| **FUND BALANCE** | | | | | | | | |
| Beginning Fund Balance *(Note A)* | 1,220,491 | 548,605 | 498,504 | 276,758 | 126,541 | - | 386,128 | 3,057,027 |
| Ending Balance, June 30 | 889,226 | 213,125 | 642,683 | 222,058 | 29,941 | - | 397,128 | 2,394,161 |

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2024-25 Budget

## Newcastle Elementary/Charter Multi-Year Projection

| Description | 2024-25 Projected Budget - 499.78 | | | 2025-26 Projected Budget - 502.42 | | | 2026-27 Projected Budget - 503.68 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| **REVENUES** | | | | | | | | | |
| General Purpose Revenue (A) | 5,707,880 | 295,557 | 6,003,437 | 5,889,894 | 304,217 | 6,194,111 | 6,093,432 | 313,587 | 6,407,019 |
| Federal Revenue | 0 | 247,478 | 247,478 | 0 | 254,902 | 254,902 | 0 | 262,549 | 262,549 |
| State Revenue (B) | 97,281 | 604,144 | 701,425 | 100,866 | 526,683 | 627,549 | 102,492 | 534,315 | 636,807 |
| Local Revenue | 511,651 | 714,924 | 1,226,575 | 527,501 | 735,871 | 1,263,372 | 543,852 | 758,536 | 1,302,388 |
| **Total Revenues** | **6,316,812** | **1,862,103** | **8,178,915** | **6,518,261** | **1,821,673** | **8,339,934** | **6,739,776** | **1,868,987** | **8,608,763** |
| **EXPENDITURES** | | | | | | | | | |
| Certificated Salaries (C) | 2,510,576 | 688,856 | 3,199,432 | 2,460,304 | 608,644 | 3,068,948 | 2,524,986 | 616,861 | 3,141,847 |
| Classified Salaries (D ) | 999,634 | 390,865 | 1,390,499 | 1,020,826 | 399,151 | 1,419,977 | 1,042,467 | 407,613 | 1,450,080 |
| Benefits (E) | 1,209,323 | 653,096 | 1,862,419 | 1,253,225 | 613,934 | 1,867,159 | 1,282,803 | 621,727 | 1,904,530 |
| Books and Supplies | 256,515 | 127,616 | 384,131 | 136,515 | 77,995 | 214,510 | 136,515 | 77,995 | 214,510 |
| Other Services & Oper. Exp | 802,720 | 269,510 | 1,072,230 | 718,291 | 185,150 | 903,441 | 755,277 | 148,164 | 903,441 |
| Capital Outlay (F) | 0 | 167,442 | 167,442 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo 7xxx | 148,600 | 570,907 | 719,507 | 148,600 | 570,907 | 719,507 | 148,600 | 570,907 | 719,507 |
| Transfer of Indirect 73xx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **5,927,368** | **2,868,292** | **8,795,660** | **5,737,761** | **2,455,781** | **8,193,542** | **5,890,648** | **2,443,267** | **8,333,915** |
| **Excess / (Deficiency)** | **389,444** | **(1,006,189)** | **(616,745)** | **780,500** | **(634,108)** | **146,392** | **849,128** | **(574,280)** | **274,848** |
| **OTHER SOURCES/USES** | | | | | | | | | |
| Transfers In | 565,721 | 0 | 565,721 | 380,000 | 0 | 380,000 | 400,000 | 0 | 400,000 |
| Transfers Out (G) | (615,721) | 0 | (615,721) | (380,000) | 0 | (380,000) | (400,000) | 0 | (400,000) |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted | (773,789) | 773,789 | 0 | (431,000) | 431,000 | 0 | (456,146) | 456,146 | 0 |
| **Total Financing Sources/Uses** | (823,789) | 773,789 | (50,000) | (431,000) | 431,000 | 0 | (456,146) | 456,146 | 0 |
| **Net Increase (Decrease)** | **(434,345)** | **(232,400)** | **(666,745)** | **349,500** | **(203,108)** | **146,392** | **392,982** | **(118,134)** | **274,848** |
| **FUND BALANCE, RESERVES** | | | | | | | | | |
| Beginning Balance | 1,215,455 | 553,642 | 1,769,097 | 781,110 | 321,242 | 1,102,352 | 1,130,610 | 118,134 | 1,248,744 |
| **Ending Balance** | **781,110** | **321,242** | **1,102,352** | **1,130,610** | **118,134** | **1,248,744** | **1,523,592** | **0** | **1,523,592** |
| Nonspendable (Revolving Cash) | 700 | 0 | 700 | 700 | 0 | 700 | 700 | 0 | 700 |
| Restricted | 0 | 321,242 | 321,242 | 0 | 118,134 | 118,134 | 0 | 0 | 0 |
| Committed | 334,674 | 0 | 334,674 | 323,974 | 0 | 323,974 | 313,274 | 0 | 313,274 |
| Assigned (J) | 64,670 | 0 | 64,670 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned - REU (K) | 381,066 | 0 | 381,066 | 805,936 | 0 | 805,936 | 1,209,618 | 0 | 1,209,618 |
| Unassigned - Other | 0 | 0 | 0 | (0) | 0 | (0) | (0) | 0 | (0) |
| **Total - Fund Balance** | 781,110 | 321,242 | 1,102,352 | 1,130,610 | 118,134 | 1,248,744 | 1,523,592 | 0 | 1,523,592 |

Notes:

Please see individual school MYP for explainations.

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2024-25 Budget

## Newcastle Charter Multi-Year Projection

| Description | 2024-25 Projected Budget -335.62 | | | 2025-26 Projected Budget -337.46 | | | 2025-26 Projected Budget -333.47 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| **REVENUES** | | | | | | | | | |
| General Purpose Revenue **(A)** | 3,758,279 | 0 | 3,758,279 | 3,878,163 | 0 | 3,878,163 | 3,950,712 | 0 | 3,950,712 |
| Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Revenue **(B)** | 63,372 | 269,409 | 332,781 | 66,329 | 270,724 | 337,053 | 66,922 | 270,856 | 337,778 |
| Local Revenue | 25,000 | 0 | 25,000 | 26,250 | 0 | 26,250 | 27,563 | 0 | 27,563 |
| **Total Revenues** | **3,846,651** | **269,409** | **4,116,060** | **3,970,742** | **270,724** | **4,241,466** | **4,045,197** | **270,856** | **4,316,053** |
| **EXPENDITURES** | | | | | | | | | |
| Certificated Salaries **(C)** | 1,502,253 | 93,671 | 1,595,924 | **1,463,619** | 41,229 | 1,504,848 | 1,514,846 | 41,786 | 1,556,632 |
| Classified Salaries **(D)** | 418,731 | 13,955 | 432,686 | **427,608** | 14,251 | 441,859 | 436,673 | 14,553 | 451,226 |
| Benefits **(E)** | 672,128 | 178,204 | 850,332 | **696,154** | 171,876 | 868,030 | 713,876 | 172,212 | 886,088 |
| Books and Supplies | 105,900 | 54,022 | 159,922 | 85,900 | 26,501 | 112,401 | 85,900 | 26,501 | 112,401 |
| Other Services & Oper. Exp | 723,503 | 19,552 | 743,055 | 639,074 | 119,552 | 758,626 | 676,060 | 82,566 | 758,626 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo 7xxx | 103,900 | 0 | 103,900 | 103,900 | 0 | 103,900 | 103,900 | 0 | 103,900 |
| Transfer of Indirect 73xx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **3,526,415** | **359,404** | **3,885,819** | **3,416,255** | **373,409** | **3,789,664** | **3,531,255** | **337,618** | **3,868,873** |
| **Excess / (Deficiency)** | **320,236** | **(89,995)** | **230,241** | **554,487** | **(102,685)** | **451,802** | **513,942** | **(66,762)** | **447,180** |
| **OTHER SOURCES/USES** | | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (565,721) | 0 | (565,721) | (380,000) | | (380,000) | (400,000) | 0 | (400,000) |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Financing Sources/Uses** | (565,721) | 0 | (565,721) | (380,000) | 0 | (380,000) | (400,000) | 0 | (400,000) |
| **Net Increase (Decrease)** | **(245,485)** | **(89,995)** | **(335,480)** | **174,487** | **(102,685)** | **71,802** | **113,942** | **(66,762)** | **47,180** |
| **FUND BALANCE, RESERVES** | | | | | | | | | |
| Beginning Balance | 289,164 | 259,442 | 548,606 | 43,679 | 169,447 | 213,126 | 218,166 | 66,762 | 284,928 |
| **Ending Balance** | **43,679** | **169,447** | **213,126** | **218,166** | **66,762** | **284,928** | **332,108** | **0** | **332,108** |
| Nonspendable (Revolving Cash) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 169,447 | 169,447 | 0 | 66,762 | 66,762 | 0 | 0 | 0 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned - REU | 43,679 | 0 | 43,679 | 218,166 | 0 | 218,166 | 332,108 | 0 | 332,108 |
| Unassigned - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total - Fund Balance** | 43,679 | 169,447 | 213,126 | 218,166 | 66,762 | 284,928 | 332,108 | 0 | 332,108 |

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

| | |
|---|---|
| 24-25 | 1.07% |
| 25-26 | 2.93% |
| 26-27 | 3.08% |

(B) State revenue includes per ADA amounts of:

| | Unrestr Lottery | Rest Lottery | Man Cost Block Grant |
|---|---|---|---|
| 2024-25 | $177 | $72 | $20 |
| 2025-26 | $177 | $72 | $21 |
| 2026-27 | $177 | $72 | $21 |

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of $171,030

( C) Certificated salary assumptions are as follows:

2026-26 - 1.35% Step and Column
2026-27 - 1.35% Step and Column

2024-25 Other State Revenue includes budget Deferred Revenue from Universal TK Funds of 78,887
Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of $256,542

(D) Classified salary assumptions
2025-26 - 2.12% Step and Column
2026-27 - 2.12% Step and Column

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue.

Employer Retirement Contribution Rates are as follows

2024-2025 STRS 19.10% PERS 27.05%
2025-2026 STRS 19.10% PERS 27.60%
2025-2026 STRS 19.10% PERS 28.00%

STRS on Behalf = 136,092



(F) The transfer out of funds is from NCS for facility expenses per the MOU and to contribute to Special Education costs.

# NEWCASTLE ELEMENTARY SCHOOL DISTRICT

## 2024-25 Budget

## Newcastle Elementary Multi-Year Projection

| Description | 2024-25 Projected Budget-164.16 | | | 2025-26 Projected Budget-164.96 | | | 2026-27 Projected Budget-170.21 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| **REVENUES** | | | | | | | | | |
| General Purpose Revenue **(A)** | 1,949,601 | 295,557 | 2,245,158 | 2,011,731 | 304,217 | 2,315,948 | 2,142,720 | 313,587 | 2,456,307 |
| Federal Revenue | 0 | 247,478 | 247,478 | 0 | 254,902 | 254,902 | 0 | 262,549 | 262,549 |
| State Revenue (B ) | 33,909 | 334,735 | 368,644 | 34,537 | 255,959 | 290,496 | 35,570 | 263,459 | 299,029 |
| Local Revenue | 486,651 | 714,924 | 1,201,575 | 501,251 | 735,871 | 1,237,122 | 516,289 | 758,536 | 1,274,825 |
| **Total Revenues** | **2,470,161** | **1,592,694** | **4,062,855** | **2,547,519** | **1,550,949** | **4,098,468** | **2,694,579** | **1,598,131** | **4,292,710** |
| **EXPENDITURES** | | | | | | | | | |
| Certificated Salaries **(C )** | 1,008,323 | 595,185 | 1,603,508 | 996,685 | 567,415 | 1,564,100 | 1,010,140 | 575,075 | 1,585,215 |
| Classified Salaries **(D)** | 580,903 | 376,910 | 957,813 | 593,218 | 384,900 | 978,118 | 605,794 | 393,060 | 998,854 |
| Benefits **(E)** | 537,195 | 474,892 | 1,012,087 | 557,071 | 442,058 | 999,129 | 568,927 | 449,515 | 1,018,442 |
| Books and Supplies | 150,615 | 73,594 | 224,209 | 50,615 | 51,494 | 102,109 | 50,615 | 51,494 | 102,109 |
| Other Services & Oper. Exp | 79,217 | 249,958 | 329,175 | 79,217 | 65,598 | 144,815 | 79,217 | 65,598 | 144,815 |
| Capital Outlay | 0 | 167,442 | 167,442 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo 7xxx | 44,700 | 570,907 | 615,607 | 44,700 | 570,907 | 615,607 | 44,700 | 570,907 | 615,607 |
| Transfer of Indirect 73xx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **2,400,953** | **2,508,888** | **4,909,841** | **2,321,506** | **2,082,372** | **4,403,878** | **2,359,393** | **2,105,649** | **4,465,042** |
| **Excess / (Deficiency)** | **69,208** | **(916,194)** | **(846,986)** | **226,013** | **(531,423)** | **(305,410)** | **335,186** | **(507,518)** | **(172,332)** |
| **OTHER SOURCES/USES** | | | | | | | | | |
| Transfers In **(F)** | 565,721 | 0 | 565,721 | 380,000 | 0 | 380,000 | 400,000 | 0 | 400,000 |
| Transfers Out **(F)** | (50,000) | 0 | (50,000) | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted | (773,789) | 773,789 | 0 | (431,000) | 431,000 | 0 | (456,146) | 456,146 | 0 |
| **Total Financing Sources/Uses** | (258,068) | 773,789 | 515,721 | (51,000) | 431,000 | 380,000 | (56,146) | 456,146 | 400,000 |
| **Net Increase (Decrease)** | **(188,860)** | **(142,405)** | **(331,265)** | **175,013** | **(100,423)** | **74,590** | **279,040** | **(51,372)** | **227,668** |
| **FUND BALANCE, RESERVES** | | | | | | | | | |
| Beginning Balance | 926,291 | 294,200 | 1,220,491 | 737,431 | 151,795 | 889,226 | 912,444 | 51,372 | 963,816 |
| **Ending Balance** | **737,431** | **151,795** | **889,226** | **912,444** | **51,372** | **963,816** | **1,191,484** | **0** | **1,191,484** |
| Nonspendable (Revolving Cash) | 700 | 0 | 700 | **700** | | 700 | **700** | **0** | 700 |
| Restricted | | **151,795** | 151,795 | | **51,372** | 51,372 | | | 0 |
| Committed (G) | **334,674** | | 334,674 | **323,974** | | 323,974 | **313,274** | | 313,274 |
| Assigned | **64,670** | | 64,670 | | | 0 | | | 0 |
| Unassigned - REU | **337,387** | | 337,387 | **587,770** | | 587,770 | **877,510** | | 877,510 |
| Unassigned - Other | **0** | **0** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total - Fund Balance** | 737,431 | 151,795 | 889,226 | 912,444 | 51,372 | 963,816 | 1,191,484 | 0 | 1,191,484 |

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

| | |
|---|---|
| 24-25 | 1.07% |
| 25-26 | 2.93% |
| 26-27 | 3.08% |

(B) State revenue includes per ADA amounts of:

| | Unrestr Lottery | Rest Lottery | Man Cost Block Grant |
|---|---|---|---|
| 2024-25 | $177 | $72 | $38 |
| 2025-26 | $177 | $72 | $38 |
| 2026-27 | $177 | $72 | $39 |

2024-25 Other State Revenue includes budget Deferred Revenue from Universal TK Funds of 78,887
Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of $256,542

( C) Certificated salary assumptions are as follows:

2026-26 - 1.35% Step and Column
2026-27 - 1.35% Step and Column
** 25-26 Restricted Salaries were reduced by temporary positions paid with the Learning Recovery Grant plu
** 25-26 Unrestricted Salaries were reduced 1.0 FTE

(D) Classified salary assumptions are as

2025-26 - 2.12% Step and Column
2026-27 - 2.12% Step and Column

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue.

Employer Retirement Contribution Rates are as follows

2024-2025 STRS 19.10% PERS 27.05%
2025-2026 STRS 19.10% PERS 27.60%
2025-2026 STRS 19.10% PERS 28.00%

STRS on Behalf = 153,227

(F) The transfer in of funds is from NCS for facility expenses per the MOU and to contribute to Special Education costs. The transfer out of $50,000 goes to the deferred maintenance fund which allows NESD to maintain the buildings and grounds.

(G) 2024-25 Committed Funds include $140,038 for anticipated legal expenses, $4,178 for textbooks and 180,458 for OPEB Expenses

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: 2021-22 Estimated Actuals | 2022-23 Budget |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | G | G |
| 09 | Charter Schools Special Revenue Fund | G | G |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | | |
| 12 | Child Development Fund | | |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | G | G |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 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 | | |
| 51 | Bond Interest and Redemption Fund | | |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | | |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | | |
| CASH | Cashflow Worksheet | | S |

| | | | |
|---|---|---|---|
| CB | Budget Certification | | S |
| CC | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CEB | Current Expense Formula/Minimum Classroom Comp. - Budget | | GS |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | S | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |
| MYP | Multiyear Projections - General Fund | | GS |
| SEA | Special Education Revenue Allocations | S | S |
| 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 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,831,081.00 | 121,483.00 | 1,952,564.00 | 1,949,601.00 | 295,557.00 | 2,245,158.00 | 15.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 353,118.00 | 353,118.00 | 0.00 | 247,478.00 | 247,478.00 | -29.9% |
| 3) Other State Revenue | | 8300-8599 | 33,007.00 | 339,394.00 | 372,401.00 | 33,909.00 | 334,735.00 | 368,644.00 | -1.0% |
| 4) Other Local Revenue | | 8600-8799 | 539,678.00 | 317,519.00 | 857,197.00 | 486,651.00 | 714,924.00 | 1,201,575.00 | 40.2% |
| 5) TOTAL, REVENUES | | | 2,403,766.00 | 1,131,514.00 | 3,535,280.00 | 2,470,161.00 | 1,592,694.00 | 4,062,855.00 | 14.9% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,334,914.00 | 540,660.00 | 1,875,574.00 | 1,008,323.00 | 595,185.00 | 1,603,508.00 | -14.5% |
| 2) Classified Salaries | | 2000-2999 | 623,339.00 | 357,722.00 | 981,061.00 | 580,903.00 | 376,910.00 | 957,813.00 | -2.4% |
| 3) Employee Benefits | | 3000-3999 | 687,325.00 | 487,124.00 | 1,174,449.00 | 537,195.00 | 474,892.00 | 1,012,087.00 | -13.8% |
| 4) Books and Supplies | | 4000-4999 | 59,675.00 | 78,038.00 | 137,713.00 | 150,615.00 | 73,594.00 | 224,209.00 | 62.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 103,335.00 | 300,908.00 | 404,243.00 | 79,217.00 | 249,958.00 | 329,175.00 | -18.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 30,050.00 | 30,050.00 | 0.00 | 167,442.00 | 167,442.00 | 457.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 44,542.00 | 472,776.00 | 517,318.00 | 44,700.00 | 570,907.00 | 615,607.00 | 19.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,853,130.00 | 2,267,278.00 | 5,120,408.00 | 2,400,953.00 | 2,508,888.00 | 4,909,841.00 | -4.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (449,364.00) | (1,135,764.00) | (1,585,128.00) | 69,208.00 | (916,194.00) | (846,986.00) | -46.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 779,781.00 | 0.00 | 779,781.00 | 565,721.00 | 0.00 | 565,721.00 | -27.5% |
| b) Transfers Out | | 7600-7629 | 53,191.00 | 0.00 | 53,191.00 | 50,000.00 | 0.00 | 50,000.00 | -6.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (975,667.00) | 975,667.00 | 0.00 | (773,789.00) | 773,789.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (249,077.00) | 975,667.00 | 726,590.00 | (258,068.00) | 773,789.00 | 515,721.00 | -29.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (698,441.00) | (160,097.00) | (858,538.00) | (188,860.00) | (142,405.00) | (331,265.00) | -61.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,624,732.00 | 454,297.00 | 2,079,029.00 | 926,291.00 | 294,200.00 | 1,220,491.00 | -41.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,624,732.00 | 454,297.00 | 2,079,029.00 | 926,291.00 | 294,200.00 | 1,220,491.00 | -41.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,624,732.00 | 454,297.00 | 2,079,029.00 | 926,291.00 | 294,200.00 | 1,220,491.00 | -41.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 926,291.00 | 294,200.00 | 1,220,491.00 | 737,431.00 | 151,795.00 | 889,226.00 | -27.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 700.00 | 0.00 | 700.00 | 700.00 | 0.00 | 700.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 25,092.10 | 0.00 | 25,092.10 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 294,200.00 | 294,200.00 | 0.00 | 151,795.00 | 151,795.00 | -48.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 424,974.00 | 0.00 | 424,974.00 | 334,674.00 | 0.00 | 334,674.00 | -21.2% |
| | 0000 | 9760 | *424,974.00* | | *424,974.00* | | | *0.00* | |
| Textbooks | 0000 | 9760 | | | *0.00* | *4,178.00* | | *4,178.00* | |
| Legal | 0000 | 9760 | | | *0.00* | *150,038.00* | | *150,038.00* | |
| OPEB | 0000 | 9760 | | | *0.00* | *180,458.00* | | *180,458.00* | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 74,981.00 | 0.00 | 74,981.00 | 64,670.00 | 0.00 | 64,670.00 | -13.8% |
| Library | 0000 | 9780 | *1,373.00* | | *1,373.00* | | | *0.00* | |
| Music Donations | 0000 | 9780 | *7,993.00* | | *7,993.00* | | | *0.00* | |
| Chromebook Insurance | 0000 | 9780 | *5,030.00* | | *5,030.00* | | | *0.00* | |
| Classroom Programs | 0000 | 9780 | *13,085.00* | | *13,085.00* | | | *0.00* | |
| PTC Donations | 0000 | 9780 | *367.00* | | *367.00* | | | *0.00* | |
| Field Trips and Sports Pass Thru | 0000 | 9780 | *21,011.00* | | *21,011.00* | | | *0.00* | |
| Enrichment | 0000 | 9780 | *18,087.00* | | *18,087.00* | | | *0.00* | |
| Facility Use | 0000 | 9780 | *8,035.00* | | *8,035.00* | | | *0.00* | |
| Library | 0000 | 9780 | | | *0.00* | *1,373.00* | | *1,373.00* | |
| Music Donations | 0000 | 9780 | | | *0.00* | *7,993.00* | | *7,993.00* | |
| Classroom Programs | 0000 | 9780 | | | *0.00* | *13,084.00* | | *13,084.00* | |
| PTC Donations | 0000 | 9780 | | | *0.00* | *367.00* | | *367.00* | |
| Field Trip and Sports Pass Thru | 0000 | 9780 | | | *0.00* | *3,911.00* | | *3,911.00* | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Enrichment | 0000 | 9780 | | | *0.00* | *17,987.00* | | *17,987.00* | |
| Facility Use | 0000 | 9780 | | | *0.00* | *19,935.00* | | *19,935.00* | |
| Gate | 0000 | 9780 | | | *0.00* | *20.00* | | *20.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 400,543.90 | 0.00 | 400,543.90 | 337,387.00 | 0.00 | 337,387.00 | -15.8% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 1,132,964.50 | (244,718.37) | 888,246.13 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 700.00 | 0.00 | 700.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 13,598.00 | 13,598.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 25,092.10 | 0.00 | 25,092.10 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 1,158,756.60 | (231,120.37) | 927,636.23 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 199,717.70 | (.24) | 199,717.46 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 199,717.70 | (.24) | 199,717.46 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 959,038.90 | (231,120.13) | 727,918.77 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,138,374.00 | 0.00 | 1,138,374.00 | 1,224,260.00 | 0.00 | 1,224,260.00 | 7.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 527,808.00 | 0.00 | 527,808.00 | 531,028.00 | 0.00 | 531,028.00 | 0.6% |
| State Aid - Prior Years | | 8019 | (28,181.00) | 0.00 | (28,181.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 5,747.00 | 0.00 | 5,747.00 | 6,802.00 | 0.00 | 6,802.00 | 18.4% |
| Timber Yield Tax | | 8022 | 111.00 | 0.00 | 111.00 | 110.00 | 0.00 | 110.00 | -0.9% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 1,313,082.00 | 0.00 | 1,313,082.00 | 1,313,082.00 | 0.00 | 1,313,082.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 27,521.00 | 0.00 | 27,521.00 | 27,521.00 | 0.00 | 27,521.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 1,645.00 | 0.00 | 1,645.00 | 1,644.00 | 0.00 | 1,644.00 | -0.1% |
| Supplemental Taxes | | 8044 | 310,288.00 | 0.00 | 310,288.00 | 310,288.00 | 0.00 | 310,288.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 3,296,395.00 | 0.00 | 3,296,395.00 | 3,414,735.00 | 0.00 | 3,414,735.00 | 3.6% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,465,314.00) | 0.00 | (1,465,314.00) | (1,465,134.00) | 0.00 | (1,465,134.00) | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 121,483.00 | 121,483.00 | 0.00 | 295,557.00 | 295,557.00 | 143.3% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,831,081.00 | 121,483.00 | 1,952,564.00 | 1,949,601.00 | 295,557.00 | 2,245,158.00 | 15.0% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 84,118.00 | 84,118.00 | 0.00 | 156,180.00 | 156,180.00 | 85.7% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 9,500.00 | 9,500.00 | 0.00 | 9,500.00 | 9,500.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 23,679.00 | 23,679.00 | | 23,679.00 | 23,679.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 4,443.00 | 4,443.00 | | 6,000.00 | 6,000.00 | 35.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 77,576.00 | 77,576.00 | | 52,119.00 | 52,119.00 | -32.8% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 153,802.00 | 153,802.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 353,118.00 | 353,118.00 | 0.00 | 247,478.00 | 247,478.00 | -29.9% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 6,811.00 | 0.00 | 6,811.00 | 5,909.00 | 0.00 | 5,909.00 | -13.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 26,196.00 | 10,656.00 | 36,852.00 | 28,000.00 | 11,384.00 | 39,384.00 | 6.9% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 328,738.00 | 328,738.00 | 0.00 | 323,351.00 | 323,351.00 | -1.6% |
| TOTAL, OTHER STATE REVENUE | | | 33,007.00 | 339,394.00 | 372,401.00 | 33,909.00 | 334,735.00 | 368,644.00 | -1.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 133,482.00 | 0.00 | 133,482.00 | 152,202.00 | 0.00 | 152,202.00 | 14.0% |
| Interest | | 8660 | 48,800.00 | 0.00 | 48,800.00 | 55,500.00 | 0.00 | 55,500.00 | 13.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 256,239.00 | 78,400.00 | 334,639.00 | 263,949.00 | 104,171.00 | 368,120.00 | 10.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 101,157.00 | 0.00 | 101,157.00 | 15,000.00 | 0.00 | 15,000.00 | -85.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 239,119.00 | 239,119.00 | | 610,753.00 | 610,753.00 | 155.4% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 539,678.00 | 317,519.00 | 857,197.00 | 486,651.00 | 714,924.00 | 1,201,575.00 | 40.2% |
| TOTAL, REVENUES | | | 2,403,766.00 | 1,131,514.00 | 3,535,280.00 | 2,470,161.00 | 1,592,694.00 | 4,062,855.00 | 14.9% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,032,128.00 | 299,982.00 | 1,332,110.00 | 693,938.00 | 350,249.00 | 1,044,187.00 | -21.6% |
| Certificated Pupil Support Salaries | | 1200 | 31,978.00 | 65,778.00 | 97,756.00 | 35,017.00 | 64,861.00 | 99,878.00 | 2.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 270,808.00 | 174,900.00 | 445,708.00 | 279,368.00 | 180,075.00 | 459,443.00 | 3.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,334,914.00 | 540,660.00 | 1,875,574.00 | 1,008,323.00 | 595,185.00 | 1,603,508.00 | -14.5% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 50,470.00 | 236,183.00 | 286,653.00 | 46,838.00 | 312,524.00 | 359,362.00 | 25.4% |
| Classified Support Salaries | | 2200 | 86,383.00 | 121,539.00 | 207,922.00 | 88,728.00 | 64,386.00 | 153,114.00 | -26.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 186,166.00 | 0.00 | 186,166.00 | 163,647.00 | 0.00 | 163,647.00 | -12.1% |
| Clerical, Technical and Office Salaries | | 2400 | 267,928.00 | 0.00 | 267,928.00 | 247,214.00 | 0.00 | 247,214.00 | -7.7% |
| Other Classified Salaries | | 2900 | 32,392.00 | 0.00 | 32,392.00 | 34,476.00 | 0.00 | 34,476.00 | 6.4% |
| TOTAL, CLASSIFIED SALARIES | | | 623,339.00 | 357,722.00 | 981,061.00 | 580,903.00 | 376,910.00 | 957,813.00 | -2.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 253,295.00 | 267,228.00 | 520,523.00 | 193,378.00 | 256,420.00 | 449,798.00 | -13.6% |
| PERS | | 3201-3202 | 160,021.00 | 90,789.00 | 250,810.00 | 107,838.00 | 92,998.00 | 200,836.00 | -19.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 63,032.00 | 34,325.00 | 97,357.00 | 55,292.00 | 39,955.00 | 95,247.00 | -2.2% |
| Health and Welfare Benefits | | 3401-3402 | 163,172.00 | 75,943.00 | 239,115.00 | 133,148.00 | 65,467.00 | 198,615.00 | -16.9% |
| Unemployment Insurance | | 3501-3502 | 938.00 | 440.00 | 1,378.00 | 752.00 | 474.00 | 1,226.00 | -11.0% |
| Workers' Compensation | | 3601-3602 | 28,835.00 | 13,583.00 | 42,418.00 | 24,043.00 | 15,167.00 | 39,210.00 | -7.6% |
| OPEB, Allocated | | 3701-3702 | 7,956.00 | 0.00 | 7,956.00 | 16,050.00 | 0.00 | 16,050.00 | 101.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 10,076.00 | 4,816.00 | 14,892.00 | 6,694.00 | 4,411.00 | 11,105.00 | -25.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 687,325.00 | 487,124.00 | 1,174,449.00 | 537,195.00 | 474,892.00 | 1,012,087.00 | -13.8% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | New |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 45,475.00 | 59,188.00 | 104,663.00 | 38,715.00 | 64,494.00 | 103,209.00 | -1.4% |
| Noncapitalized Equipment | | 4400 | 14,200.00 | 18,850.00 | 33,050.00 | 11,900.00 | 9,100.00 | 21,000.00 | -36.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 59,675.00 | 78,038.00 | 137,713.00 | 150,615.00 | 73,594.00 | 224,209.00 | 62.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 32,125.00 | 25,743.00 | 57,868.00 | 13,200.00 | 29,178.00 | 42,378.00 | -26.8% |
| Dues and Memberships | | 5300 | 12,282.00 | 2,534.00 | 14,816.00 | 12,845.00 | 2,500.00 | 15,345.00 | 3.6% |
| Insurance | | 5400 - 5450 | 25,403.00 | 0.00 | 25,403.00 | 10,000.00 | 0.00 | 10,000.00 | -60.6% |
| Operations and Housekeeping Services | | 5500 | 113,210.00 | 0.00 | 113,210.00 | 111,120.00 | 0.00 | 111,120.00 | -1.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 23,700.00 | 750.00 | 24,450.00 | 25,220.00 | 790.00 | 26,010.00 | 6.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (333,665.00) | 0.00 | (333,665.00) | (309,828.00) | 0.00 | (309,828.00) | -7.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 229,330.00 | 271,881.00 | 501,211.00 | 215,710.00 | 217,490.00 | 433,200.00 | -13.6% |
| Communications | | 5900 | 950.00 | 0.00 | 950.00 | 950.00 | 0.00 | 950.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 103,335.00 | 300,908.00 | 404,243.00 | 79,217.00 | 249,958.00 | 329,175.00 | -18.6% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 11,700.00 | 11,700.00 | 0.00 | 38,037.00 | 38,037.00 | 225.1% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 18,350.00 | 18,350.00 | 0.00 | 129,405.00 | 129,405.00 | 605.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 30,050.00 | 30,050.00 | 0.00 | 167,442.00 | 167,442.00 | 457.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 76,000.00 | 76,000.00 | 0.00 | 342,965.00 | 342,965.00 | 351.3% |
| Payments to County Offices | | 7142 | 0.00 | 396,776.00 | 396,776.00 | 0.00 | 227,942.00 | 227,942.00 | -42.6% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 21,529.00 | 0.00 | 21,529.00 | 21,600.00 | 0.00 | 21,600.00 | 0.3% |
| Other Debt Service - Principal | | 7439 | 23,013.00 | 0.00 | 23,013.00 | 23,100.00 | 0.00 | 23,100.00 | 0.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 44,542.00 | 472,776.00 | 517,318.00 | 44,700.00 | 570,907.00 | 615,607.00 | 19.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,853,130.00 | 2,267,278.00 | 5,120,408.00 | 2,400,953.00 | 2,508,888.00 | 4,909,841.00 | -4.1% |
| **INTERFUND TRANSFERS** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 779,781.00 | 0.00 | 779,781.00 | 565,721.00 | 0.00 | 565,721.00 | -27.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 779,781.00 | 0.00 | 779,781.00 | 565,721.00 | 0.00 | 565,721.00 | -27.5% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 53,191.00 | 0.00 | 53,191.00 | 50,000.00 | 0.00 | 50,000.00 | -6.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 53,191.00 | 0.00 | 53,191.00 | 50,000.00 | 0.00 | 50,000.00 | -6.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (975,667.00) | 975,667.00 | 0.00 | (773,789.00) | 773,789.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (975,667.00) | 975,667.00 | 0.00 | (773,789.00) | 773,789.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (249,077.00) | 975,667.00 | 726,590.00 | (258,068.00) | 773,789.00 | 515,721.00 | -29.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals Unrestricted (A) | 2023-24 Estimated Actuals Restricted (B) | 2023-24 Estimated Actuals Total Fund col. A + B (C) | 2024-25 Budget Unrestricted (D) | 2024-25 Budget Restricted (E) | 2024-25 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,831,081.00 | 121,483.00 | 1,952,564.00 | 1,949,601.00 | 295,557.00 | 2,245,158.00 | 15.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 353,118.00 | 353,118.00 | 0.00 | 247,478.00 | 247,478.00 | -29.9% |
| 3) Other State Revenue | | 8300-8599 | 33,007.00 | 339,394.00 | 372,401.00 | 33,909.00 | 334,735.00 | 368,644.00 | -1.0% |
| 4) Other Local Revenue | | 8600-8799 | 539,678.00 | 317,519.00 | 857,197.00 | 486,651.00 | 714,924.00 | 1,201,575.00 | 40.2% |
| 5) TOTAL, REVENUES | | | 2,403,766.00 | 1,131,514.00 | 3,535,280.00 | 2,470,161.00 | 1,592,694.00 | 4,062,855.00 | 14.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 1,505,482.00 | 1,122,477.00 | 2,627,959.00 | 1,170,614.00 | 1,343,150.00 | 2,513,764.00 | -4.3% |
| 2) Instruction - Related Services | 2000-2999 | | 74,984.00 | 227,958.00 | 302,942.00 | 89,785.00 | 235,214.00 | 324,999.00 | 7.3% |
| 3) Pupil Services | 3000-3999 | | 153,076.00 | 290,584.00 | 443,660.00 | 169,623.00 | 190,804.00 | 360,427.00 | -18.8% |
| 4) Ancillary Services | 4000-4999 | | 12,666.00 | 0.00 | 12,666.00 | 11,045.00 | 0.00 | 11,045.00 | -12.8% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 756,911.00 | 2,723.00 | 759,634.00 | 624,763.00 | 0.00 | 624,763.00 | -17.8% |
| 8) Plant Services | 8000-8999 | | 305,469.00 | 150,760.00 | 456,229.00 | 290,423.00 | 168,813.00 | 459,236.00 | 0.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 44,542.00 | 472,776.00 | 517,318.00 | 44,700.00 | 570,907.00 | 615,607.00 | 19.0% |
| 10) TOTAL, EXPENDITURES | | | 2,853,130.00 | 2,267,278.00 | 5,120,408.00 | 2,400,953.00 | 2,508,888.00 | 4,909,841.00 | -4.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (449,364.00) | (1,135,764.00) | (1,585,128.00) | 69,208.00 | (916,194.00) | (846,986.00) | -46.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 779,781.00 | 0.00 | 779,781.00 | 565,721.00 | 0.00 | 565,721.00 | -27.5% |
| b) Transfers Out | | 7600-7629 | 53,191.00 | 0.00 | 53,191.00 | 50,000.00 | 0.00 | 50,000.00 | -6.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (975,667.00) | 975,667.00 | 0.00 | (773,789.00) | 773,789.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (249,077.00) | 975,667.00 | 726,590.00 | (258,068.00) | 773,789.00 | 515,721.00 | -29.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (698,441.00) | (160,097.00) | (858,538.00) | (188,860.00) | (142,405.00) | (331,265.00) | -61.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,624,732.00 | 454,297.00 | 2,079,029.00 | 926,291.00 | 294,200.00 | 1,220,491.00 | -41.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,624,732.00 | 454,297.00 | 2,079,029.00 | 926,291.00 | 294,200.00 | 1,220,491.00 | -41.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,624,732.00 | 454,297.00 | 2,079,029.00 | 926,291.00 | 294,200.00 | 1,220,491.00 | -41.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 926,291.00 | 294,200.00 | 1,220,491.00 | 737,431.00 | 151,795.00 | 889,226.00 | -27.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 700.00 | 0.00 | 700.00 | 700.00 | 0.00 | 700.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 25,092.10 | 0.00 | 25,092.10 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 294,200.00 | 294,200.00 | 0.00 | 151,795.00 | 151,795.00 | -48.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 424,974.00 | 0.00 | 424,974.00 | 334,674.00 | 0.00 | 334,674.00 | -21.2% |
| | 0000 | 9760 | *424,974.00* | | *424,974.00* | | | *0.00* | |
| Textbooks | 0000 | 9760 | | | *0.00* | *4,178.00* | | *4,178.00* | |
| Legal | 0000 | 9760 | | | *0.00* | *150,038.00* | | *150,038.00* | |
| OPEB | 0000 | 9760 | | | *0.00* | *180,458.00* | | *180,458.00* | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 74,981.00 | 0.00 | 74,981.00 | 64,670.00 | 0.00 | 64,670.00 | -13.8% |
| Library | 0000 | 9780 | *1,373.00* | | *1,373.00* | | | *0.00* | |
| Music Donations | 0000 | 9780 | *7,993.00* | | *7,993.00* | | | *0.00* | |
| Chromebook Insurance | 0000 | 9780 | *5,030.00* | | *5,030.00* | | | *0.00* | |
| Classroom Programs | 0000 | 9780 | *13,085.00* | | *13,085.00* | | | *0.00* | |
| PTC Donations | 0000 | 9780 | *367.00* | | *367.00* | | | *0.00* | |
| Field Trips and Sports Pass Thru | 0000 | 9780 | *21,011.00* | | *21,011.00* | | | *0.00* | |
| Enrichment | 0000 | 9780 | *18,087.00* | | *18,087.00* | | | *0.00* | |
| Facility Use | 0000 | 9780 | *8,035.00* | | *8,035.00* | | | *0.00* | |
| Library | 0000 | 9780 | | | *0.00* | *1,373.00* | | *1,373.00* | |
| Music Donations | 0000 | 9780 | | | *0.00* | *7,993.00* | | *7,993.00* | |
| Classroom Programs | 0000 | 9780 | | | *0.00* | *13,084.00* | | *13,084.00* | |
| PTC Donations | 0000 | 9780 | | | *0.00* | *367.00* | | *367.00* | |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | | | 2024-25 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Field Trip and Sports Pass Thru | 0000 | 9780 | | | *0.00* | *3,911.00* | | *3,911.00* | |
| Enrichment | 0000 | 9780 | | | *0.00* | *17,987.00* | | *17,987.00* | |
| Facility Use | 0000 | 9780 | | | *0.00* | *19,935.00* | | *19,935.00* | |
| Gate | 0000 | 9780 | | | *0.00* | *20.00* | | *20.00* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 400,543.90 | 0.00 | 400,543.90 | 337,387.00 | 0.00 | 337,387.00 | -15.8% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 28,032.00 | 51,139.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 22,041.00 | 11,741.00 |
| 6300 | Lottery: Instructional Materials | 16,648.00 | 7,467.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 86,900.00 | 51,614.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 14,102.00 | 25,819.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 96,551.00 | 1,146.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 2,844.00 | 2,844.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 24.00 | 24.00 |
| 7435 | Learning Recovery Emergency Block Grant | 27,058.00 | 1.00 |
| Total, Restricted Balance | | 294,200.00 | 151,795.00 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,186.45 | 0.00 | -200.0% |
| 5) TOTAL, REVENUES | | | 7,186.45 | 0.00 | -200.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,300.44 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,173.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,473.44 | 0.00 | -200.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,713.01 | 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)** | | | 2,713.01 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,113.56 | 40,826.57 | 7.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,113.56 | 40,826.57 | 7.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 38,113.56 | 40,826.57 | 7.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,826.57 | 40,826.57 | 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 | 40,826.57 | 40,826.57 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 7,178.00 | 0.00 | -100.0% |
| Interest | | 8660 | 8.45 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 7,186.45 | 0.00 | -200.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Materials and Supplies | | 4300 | 2,300.44 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,300.44 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,173.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,173.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,473.44 | 0.00 | -200.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,186.45 | 0.00 | -200.0% |
| 5) TOTAL, REVENUES | | | 7,186.45 | 0.00 | -200.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 4,473.44 | 0.00 | -100.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,473.44 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,713.01 | 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)** | | | 2,713.01 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,113.56 | 40,826.57 | 7.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,113.56 | 40,826.57 | 7.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 38,113.56 | 40,826.57 | 7.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,826.57 | 40,826.57 | 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 | 40,826.57 | 40,826.57 | 0.0% |
| c) Committed | | | | | |

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

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 40,826.57 | 40,826.57 |
| Total, Restricted Balance | | 40,826.57 | 40,826.57 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,527,724.00 | 3,758,279.00 | 6.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 491,409.00 | 332,781.00 | -32.3% |
| 4) Other Local Revenue | | 8600-8799 | 29,100.00 | 25,000.00 | -14.1% |
| 5) TOTAL, REVENUES | | | 4,048,233.00 | 4,116,060.00 | 1.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,195,168.00 | 1,595,924.00 | 33.5% |
| 2) Classified Salaries | | 2000-2999 | 371,379.00 | 432,686.00 | 16.5% |
| 3) Employee Benefits | | 3000-3999 | 687,150.00 | 850,332.00 | 23.7% |
| 4) Books and Supplies | | 4000-4999 | 152,503.00 | 159,922.00 | 4.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 748,005.00 | 743,055.00 | -0.7% |
| 6) Capital Outlay | | 6000-6999 | 66,700.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 103,931.00 | 103,900.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,324,836.00 | 3,885,819.00 | 16.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 723,397.00 | 230,241.00 | -68.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 776,590.00 | 565,721.00 | -27.2% |
| 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 | | | (776,590.00) | (565,721.00) | -27.2% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (53,193.00) | (335,480.00) | 530.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 601,799.00 | 548,606.00 | -8.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 601,799.00 | 548,606.00 | -8.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 601,799.00 | 548,606.00 | -8.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 548,606.00 | 213,126.00 | -61.2% |
| 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 | 3,555.88 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 259,442.00 | 169,447.00 | -34.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 285,608.12 | 43,679.00 | -84.7% |
| Reserve for Economic Uncertianties | 0000 | 9780 | *229,140.12* | | |
| Certificated Salaries and Benefits | 1100 | 9780 | *56,468.00* | | |
| Reserve for Economic Uncertianties | 0000 | 9780 | | *43,679.00* | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,209,230.26 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 3,555.88 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,212,786.14 | | |
| **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 | 16,437.93 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 16,437.93 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 1,196,348.21 | | |
| **LCFF SOURCES** | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 2,223,473.00 | 2,360,782.00 | 6.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,089,355.00 | 1,142,348.00 | 4.9% |
| State Aid - Prior Years | | 8019 | (40,253.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 255,149.00 | 255,149.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 3,527,724.00 | 3,758,279.00 | 6.5% |
| **FEDERAL REVENUE** | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 5,573.00 | 6,420.00 | 15.2% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 74,949.00 | 80,119.00 | 6.9% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 410,887.00 | 246,242.00 | -40.1% |
| TOTAL, OTHER STATE REVENUE | | | 491,409.00 | 332,781.00 | -32.3% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 29,100.00 | 25,000.00 | -14.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 29,100.00 | 25,000.00 | -14.1% |
| TOTAL, REVENUES | | | 4,048,233.00 | 4,116,060.00 | 1.7% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 911,846.00 | 1,308,781.00 | 43.5% |
| Certificated Pupil Support Salaries | | 1200 | 19,015.00 | 16,844.00 | -11.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 264,307.00 | 270,299.00 | 2.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,195,168.00 | 1,595,924.00 | 33.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 86,602.00 | 77,389.00 | -10.6% |
| Classified Support Salaries | | 2200 | 119,877.00 | 160,462.00 | 33.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 111,847.00 | 141,068.00 | 26.1% |
| Clerical, Technical and Office Salaries | | 2400 | 53,053.00 | 53,767.00 | 1.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 371,379.00 | 432,686.00 | 16.5% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 337,549.00 | 440,488.00 | 30.5% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| PERS | | 3201-3202 | 92,219.00 | 113,073.00 | 22.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 74,312.00 | 53,649.00 | -27.8% |
| Health and Welfare Benefits | | 3401-3402 | 148,998.00 | 197,505.00 | 32.6% |
| Unemployment Insurance | | 3501-3502 | 752.00 | 974.00 | 29.5% |
| Workers' Compensation | | 3601-3602 | 23,173.00 | 31,054.00 | 34.0% |
| 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 | 10,147.00 | 13,589.00 | 33.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 687,150.00 | 850,332.00 | 23.7% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 110,436.00 | 134,812.00 | 22.1% |
| Noncapitalized Equipment | | 4400 | 42,067.00 | 25,110.00 | -40.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 152,503.00 | 159,922.00 | 4.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,100.00 | 1,502.00 | -28.5% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 75,039.00 | 83,600.00 | 11.4% |
| Operations and Housekeeping Services | | 5500 | 123,800.00 | 122,470.00 | -1.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 25,275.00 | 27,180.00 | 7.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 333,665.00 | 309,828.00 | -7.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 186,726.00 | 197,025.00 | 5.5% |
| Communications | | 5900 | 1,400.00 | 1,450.00 | 3.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 748,005.00 | 743,055.00 | -0.7% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 27,200.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 39,500.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 66,700.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 50,234.00 | 50,200.00 | -0.1% |
| Other Debt Service - Principal | | 7439 | 53,697.00 | 53,700.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 103,931.00 | 103,900.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,324,836.00 | 3,885,819.00 | 16.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 776,590.00 | 565,721.00 | -27.2% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 776,590.00 | 565,721.00 | -27.2% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (776,590.00) | (565,721.00) | -27.2% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,527,724.00 | 3,758,279.00 | 6.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 491,409.00 | 332,781.00 | -32.3% |
| 4) Other Local Revenue | | 8600-8799 | 29,100.00 | 25,000.00 | -14.1% |
| 5) TOTAL, REVENUES | | | 4,048,233.00 | 4,116,060.00 | 1.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 1,560,316.00 | 2,044,345.00 | 31.0% |
| 2) Instruction - Related Services | 2000-2999 | | 385,849.00 | 413,712.00 | 7.2% |
| 3) Pupil Services | 3000-3999 | | 47,634.00 | 80,116.00 | 68.2% |
| 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 | | 619,300.00 | 673,941.00 | 8.8% |
| 8) Plant Services | 8000-8999 | | 607,806.00 | 569,805.00 | -6.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 103,931.00 | 103,900.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,324,836.00 | 3,885,819.00 | 16.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 723,397.00 | 230,241.00 | -68.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 776,590.00 | 565,721.00 | -27.2% |
| 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 | | | (776,590.00) | (565,721.00) | -27.2% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (53,193.00) | (335,480.00) | 530.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 601,799.00 | 548,606.00 | -8.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 601,799.00 | 548,606.00 | -8.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 601,799.00 | 548,606.00 | -8.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 548,606.00 | 213,126.00 | -61.2% |
| 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 | 3,555.88 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 259,442.00 | 169,447.00 | -34.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 285,608.12 | 43,679.00 | -84.7% |
| Reserve for Economic Uncertianties | 0000 | 9780 | *229,140.12* | | |
| Certificated Salaries and Benefits | 1100 | 9780 | *56,468.00* | | |
| Reserve for Economic Uncertianties | 0000 | 9780 | | *43,679.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 58,364.00 | 63,263.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 6,153.00 | 1.00 |
| 6300 | Lottery: Instructional Materials | 905.00 | 0.00 |
| 6546 | Mental Health-Related Services | 783.00 | 783.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 138,261.00 | 58,652.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 28,786.00 | 46,576.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 171.00 | 171.00 |
| 7435 | Learning Recovery Emergency Block Grant | 26,019.00 | 1.00 |
| Total, Restricted Balance | | 259,442.00 | 169,447.00 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 111,161.00 | 150,000.00 | 34.9% |
| 3) Other State Revenue | | 8300-8599 | 305,500.00 | 350,000.00 | 14.6% |
| 4) Other Local Revenue | | 8600-8799 | 15,800.00 | 14,500.00 | -8.2% |
| 5) TOTAL, REVENUES | | | 432,461.00 | 514,500.00 | 19.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 121,609.00 | 119,770.00 | -1.5% |
| 3) Employee Benefits | | 3000-3999 | 45,817.00 | 56,251.00 | 22.8% |
| 4) Books and Supplies | | 4000-4999 | 179,950.00 | 187,800.00 | 4.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,500.00 | 6,500.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 353,876.00 | 370,321.00 | 4.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 78,585.00 | 144,179.00 | 83.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 78,585.00 | 144,179.00 | 83.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 419,917.00 | 498,502.00 | 18.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 419,917.00 | 498,502.00 | 18.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 419,917.00 | 498,502.00 | 18.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 498,502.00 | 642,681.00 | 28.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 2,648.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 495,854.00 | 642,681.00 | 29.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 476,182.55 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 2,648.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 478,830.55 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 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) | | | 478,830.55 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 111,161.00 | 150,000.00 | 34.9% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 111,161.00 | 150,000.00 | 34.9% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 305,500.00 | 350,000.00 | 14.6% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 305,500.00 | 350,000.00 | 14.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 3,500.00 | 2,700.00 | -22.9% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 12,300.00 | 11,800.00 | -4.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,800.00 | 14,500.00 | -8.2% |
| TOTAL, REVENUES | | | 432,461.00 | 514,500.00 | 19.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 54,472.00 | 58,717.00 | 7.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 67,137.00 | 61,053.00 | -9.1% |
| 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 | | | 121,609.00 | 119,770.00 | -1.5% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 30,878.00 | 31,911.00 | 3.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 9,304.00 | 9,162.00 | -1.5% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Health and Welfare Benefits | | 3401-3402 | 3,600.00 | 13,100.00 | 263.9% |
| Unemployment Insurance | | 3501-3502 | 61.00 | 60.00 | -1.6% |
| Workers' Compensation | | 3601-3602 | 1,873.00 | 1,917.00 | 2.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 101.00 | 101.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 45,817.00 | 56,251.00 | 22.8% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 26,450.00 | 24,800.00 | -6.2% |
| Noncapitalized Equipment | | 4400 | 3,000.00 | 13,000.00 | 333.3% |
| Food | | 4700 | 150,500.00 | 150,000.00 | -0.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 179,950.00 | 187,800.00 | 4.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,500.00 | 6,500.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,500.00 | 6,500.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 353,876.00 | 370,321.00 | 4.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 111,161.00 | 150,000.00 | 34.9% |
| 3) Other State Revenue | | 8300-8599 | 305,500.00 | 350,000.00 | 14.6% |
| 4) Other Local Revenue | | 8600-8799 | 15,800.00 | 14,500.00 | -8.2% |
| 5) TOTAL, REVENUES | | | 432,461.00 | 514,500.00 | 19.0% |
| **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 | | 353,076.00 | 369,521.00 | 4.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 800.00 | 800.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 353,876.00 | 370,321.00 | 4.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 78,585.00 | 144,179.00 | 83.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 78,585.00 | 144,179.00 | 83.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 419,917.00 | 498,502.00 | 18.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 419,917.00 | 498,502.00 | 18.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 419,917.00 | 498,502.00 | 18.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 498,502.00 | 642,681.00 | 28.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 2,648.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 495,854.00 | 642,681.00 | 29.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 430,355.00 | 577,182.00 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 65,499.00 | 65,499.00 |
| Total, Restricted Balance | | 495,854.00 | 642,681.00 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,800.00 | 7,500.00 | -23.5% |
| 5) TOTAL, REVENUES | | | 9,800.00 | 7,500.00 | -23.5% |
| **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 | 10,500.00 | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 133,045.00 | 101,700.00 | -23.6% |
| 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 | | | 133,045.00 | 112,200.00 | -15.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (123,245.00) | (104,700.00) | -15.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 50,000.00 | 50,000.00 | 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 | | | 50,000.00 | 50,000.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (73,245.00) | (54,700.00) | -25.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 350,003.00 | 276,758.00 | -20.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 350,003.00 | 276,758.00 | -20.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 350,003.00 | 276,758.00 | -20.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 276,758.00 | 222,058.00 | -19.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 276,758.00 | 222,058.00 | -19.8% |
| Future Deferred Maintenance | 0000 | 9780 | *276,758.00* | | |
| Future Deferred Maintenance | 0000 | 9780 | | *222,058.00* | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 251,736.44 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 251,736.44 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 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) | | | 251,736.44 | | |
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 9,800.00 | 7,500.00 | -23.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,800.00 | 7,500.00 | -23.5% |
| TOTAL, REVENUES | | | 9,800.00 | 7,500.00 | -23.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 10,500.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 10,500.00 | New |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 133,045.00 | 101,700.00 | -23.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 133,045.00 | 101,700.00 | -23.6% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 133,045.00 | 112,200.00 | -15.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 50,000.00 | 50,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 50,000.00 | 50,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 50,000.00 | 50,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,800.00 | 7,500.00 | -23.5% |
| 5) TOTAL, REVENUES | | | 9,800.00 | 7,500.00 | -23.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 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 | | 133,045.00 | 112,200.00 | -15.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 133,045.00 | 112,200.00 | -15.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (123,245.00) | (104,700.00) | -15.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 50,000.00 | 50,000.00 | 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 | | | 50,000.00 | 50,000.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (73,245.00) | (54,700.00) | -25.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 350,003.00 | 276,758.00 | -20.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 350,003.00 | 276,758.00 | -20.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 350,003.00 | 276,758.00 | -20.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 276,758.00 | 222,058.00 | -19.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 276,758.00 | 222,058.00 | -19.8% |
| Future Deferred Maintenance | 0000 | 9780 | *276,758.00* | | |
| Future Deferred Maintenance | 0000 | 9780 | | *222,058.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 30,625.00 | 3,400.00 | -88.9% |
| 5) TOTAL, REVENUES | | | 30,625.00 | 3,400.00 | -88.9% |
| **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 | 138.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,150.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 1,875.00 | 100,000.00 | 5,233.3% |
| 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 | | | 22,163.00 | 100,000.00 | 351.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 8,462.00 | (96,600.00) | -1,241.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 8,462.00 | (96,600.00) | -1,241.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 118,079.00 | 126,541.00 | 7.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 118,079.00 | 126,541.00 | 7.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 118,079.00 | 126,541.00 | 7.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 126,541.00 | 29,941.00 | -76.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 125,741.00 | 29,141.00 | -76.8% |
| 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 | 800.00 | 800.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 126,329.78 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 126,329.78 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 126,329.78 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,625.00 | 3,400.00 | -6.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 27,000.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 30,625.00 | 3,400.00 | -88.9% |
| TOTAL, REVENUES | | | 30,625.00 | 3,400.00 | -88.9% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 138.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 138.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,100.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 18,050.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,150.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,875.00 | 100,000.00 | 5,233.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,875.00 | 100,000.00 | 5,233.3% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 22,163.00 | 100,000.00 | 351.2% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |

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

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 30,625.00 | 3,400.00 | -88.9% |
| 5) TOTAL, REVENUES | | | 30,625.00 | 3,400.00 | -88.9% |
| **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 | | 3,850.00 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 18,313.00 | 100,000.00 | 446.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 22,163.00 | 100,000.00 | 351.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 8,462.00 | (96,600.00) | -1,241.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 8,462.00 | (96,600.00) | -1,241.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 118,079.00 | 126,541.00 | 7.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 118,079.00 | 126,541.00 | 7.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 118,079.00 | 126,541.00 | 7.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 126,541.00 | 29,941.00 | -76.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 125,741.00 | 29,141.00 | -76.8% |
| 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 | 800.00 | 800.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2023-24 Estimated Actuals | 2024-25 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 125,741.00 | 29,141.00 |
| Total, Restricted Balance | | 125,741.00 | 29,141.00 |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1.00 | 1.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1.00 | 1.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1.00 | 1.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1.00 | 1.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1.00 | 1.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | .54 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | .54 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | .54 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1.00 | 1.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1.00 | 1.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1.00 | 1.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1.00 | 1.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1.00 | 1.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 224,200.00 | 11,000.00 | -95.1% |
| 5) TOTAL, REVENUES | | | 224,200.00 | 11,000.00 | -95.1% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,100.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 242,300.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 247,400.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (23,200.00) | 11,000.00 | -147.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (23,200.00) | 11,000.00 | -147.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 409,328.00 | 386,128.00 | -5.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 409,328.00 | 386,128.00 | -5.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 409,328.00 | 386,128.00 | -5.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 386,128.00 | 397,128.00 | 2.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 386,128.00 | 397,128.00 | 2.8% |
| Future Capital Outlay Projects | 0000 | 9780 | *386,128.00* | | |
| Future Capital Outlay Projects | 0000 | 9780 | | *397,128.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 383,769.34 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 383,769.34 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 383,769.34 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 12,400.00 | 11,000.00 | -11.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 211,800.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 224,200.00 | 11,000.00 | -95.1% |
| TOTAL, REVENUES | | | 224,200.00 | 11,000.00 | -95.1% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,100.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,100.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 211,800.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 30,500.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 242,300.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 247,400.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |

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

| Description | Function Codes | Object Codes | 2023-24 Estimated Actuals | 2024-25 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 224,200.00 | 11,000.00 | -95.1% |
| 5) TOTAL, REVENUES | | | 224,200.00 | 11,000.00 | -95.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 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 | | 247,400.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 247,400.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (23,200.00) | 11,000.00 | -147.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (23,200.00) | 11,000.00 | -147.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 409,328.00 | 386,128.00 | -5.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 409,328.00 | 386,128.00 | -5.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 409,328.00 | 386,128.00 | -5.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 386,128.00 | 397,128.00 | 2.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 386,128.00 | 397,128.00 | 2.8% |
| Future Capital Outlay Projects | 0000 | 9780 | *386,128.00* | | |
| Future Capital Outlay Projects | 0000 | 9780 | | *397,128.00* | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | 2023-24 Estimated Actuals | | | 2024-25 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 155.09 | 155.09 | 155.09 | 164.16 | 164.16 | 164.16 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 155.09 | 155.09 | 155.09 | 164.16 | 164.16 | 164.16 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 155.09 | 155.09 | 155.09 | 164.16 | 164.16 | 164.16 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

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

| Description | 2023-24 Estimated Actuals | | | 2024-25 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | | | | | | |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | 320.86 | 320.86 | 320.86 | 335.62 | 335.62 | 335.62 |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 320.86 | 320.86 | 320.86 | 335.62 | 335.62 | 335.62 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 320.86 | 320.86 | 320.86 | 335.62 | 335.62 | 335.62 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 1,220,491.00 | 1,228,790.00 | 899,518.00 | 712,411.00 | 366,808.00 | 100,034.00 | 54,339.00 | 479,945.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 61,213.00 | 61,213.00 | 242,940.00 | 110,183.00 | 110,183.00 | 242,940.00 | 110,183.00 | 110,183.00 |
| Property Taxes | 8020-8079 | | 4,380.00 | | | 15,000.00 | 1,320.00 | 100,000.00 | 700,000.00 | |
| Miscellaneous Funds | 8080-8099 | | | (87,908.00) | (175,816.00) | (117,000.00) | (117,000.00) | (117,000.00) | (117,000.00) | (117,000.00) |
| Federal Revenue | 8100-8299 | | 2,500.00 | 2,500.00 | 0.00 | 4,396.00 | 2,500.00 | | 2,500.00 | |
| Other State Revenue | 8300-8599 | | 85,704.00 | 8,437.00 | 18,283.00 | 8,437.00 | 8,437.00 | 18,283.00 | 8,437.00 | 8,437.00 |
| Other Local Revenue | 8600-8799 | | 69,000.00 | 69,000.00 | 70,000.00 | 69,000.00 | 69,000.00 | 69,000.00 | 69,000.00 | 69,000.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 222,797.00 | 53,242.00 | 155,407.00 | 90,016.00 | 74,440.00 | 313,223.00 | 773,120.00 | 70,620.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 44,123.00 | 140,650.00 | 140,650.00 | 140,650.00 | 140,650.00 | 140,650.00 | 140,650.00 | 140,650.00 |
| Classified Salaries | 2000-2999 | | 54,338.00 | 81,234.00 | 81,234.00 | 81,234.00 | 81,234.00 | 81,234.00 | 81,234.00 | 81,234.00 |
| Employee Benefits | 3000-3999 | | 35,000.00 | 73,200.00 | 73,200.00 | 73,200.00 | 73,200.00 | 73,200.00 | 73,200.00 | 73,200.00 |
| Books and Supplies | 4000-4999 | | 15,000.00 | 25,000.00 | 20,000.00 | 18,700.00 | 18,700.00 | 14,609.00 | 25,000.00 | 25,000.00 |
| Services | 5000-5999 | | 28,000.00 | 27,430.00 | 27,430.00 | 27,430.00 | 27,430.00 | 26,875.00 | 27,430.00 | 27,430.00 |
| Capital Outlay | 6000-6999 | | 38,037.00 | 35,000.00 | | 94,405.00 | | | | |
| Other Outgo | 7000-7499 | | | | | | | 22,350.00 | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 214,498.00 | 382,514.00 | 342,514.00 | 435,619.00 | 341,214.00 | 358,918.00 | 347,514.00 | 347,514.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 8,299.00 | (329,272.00) | (187,107.00) | (345,603.00) | (266,774.00) | (45,695.00) | 425,606.00 | (276,894.00) |
| F. ENDING CASH (A + E) | | | 1,228,790.00 | 899,518.00 | 712,411.00 | 366,808.00 | 100,034.00 | 54,339.00 | 479,945.00 | 203,051.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 203,051.00 | 169,354.00 | 383,836.00 | 95,136.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 242,940.00 | 110,183.00 | 110,183.00 | 110,187.00 | 132,757.00 | | 1,755,288.00 | 1,755,288.00 |
| Property Taxes | 8020-8079 | 72,515.00 | 566,232.00 | 0.00 | 200,000.00 | 0.00 | | 1,659,447.00 | 1,659,447.00 |
| Miscellaneous Funds | 8080-8099 | (117,000.00) | (200,000.00) | (125,000.00) | (125,000.00) | (125,000.00) | 371,147.00 | (1,169,577.00) | (1,169,577.00) |
| Federal Revenue | 8100-8299 | 42,119.00 | | | 34,783.00 | 156,180.00 | | 247,478.00 | 247,478.00 |
| Other State Revenue | 8300-8599 | 18,283.00 | 8,437.00 | 8,437.00 | 5,959.00 | 163,073.00 | | 368,644.00 | 368,644.00 |
| Other Local Revenue | 8600-8799 | 54,960.00 | 73,544.00 | 73,544.00 | 73,544.00 | 372,983.00 | | 1,201,575.00 | 1,201,575.00 |
| Interfund Transfers In | 8900-8929 | | | | 565,721.00 | | | 565,721.00 | 565,721.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 313,817.00 | 558,396.00 | 67,164.00 | 865,194.00 | 699,993.00 | 371,147.00 | 4,628,576.00 | 4,628,576.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 140,650.00 | 140,650.00 | 140,650.00 | 140,650.00 | 12,235.00 | | 1,603,508.00 | 1,603,508.00 |
| Classified Salaries | 2000-2999 | 81,234.00 | 81,234.00 | 81,234.00 | 81,234.00 | 9,901.00 | | 957,813.00 | 957,813.00 |
| Employee Benefits | 3000-3999 | 73,200.00 | 73,200.00 | 73,200.00 | 73,200.00 | 171,887.00 | | 1,012,087.00 | 1,012,087.00 |
| Books and Supplies | 4000-4999 | 25,000.00 | 21,400.00 | 11,000.00 | 4,800.00 | | | 224,209.00 | 224,209.00 |
| Services | 5000-5999 | 27,430.00 | 27,430.00 | 27,430.00 | 27,430.00 | | | 329,175.00 | 329,175.00 |
| Capital Outlay | 6000-6999 | | | | | | | 167,442.00 | 167,442.00 |
| Other Outgo | 7000-7499 | | | 22,350.00 | | 570,907.00 | | 615,607.00 | 615,607.00 |
| Interfund Transfers Out | 7600-7629 | | | | 50,000.00 | | | 50,000.00 | 50,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | 347,514.00 | 343,914.00 | 355,864.00 | 377,314.00 | 764,930.00 | 0.00 | 4,959,841.00 | 4,959,841.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (33,697.00) | 214,482.00 | (288,700.00) | 487,880.00 | (64,937.00) | 371,147.00 | (331,265.00) | (331,265.00) |
| F. ENDING CASH (A + E) | | 169,354.00 | 383,836.00 | 95,136.00 | 583,016.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 889,226.00 | |

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 645 Kentucky Greens, Newcastle, CA
Date: 06/12/2024

Public Hearing:

Place: 645 Kentucky Greens Newcastle, CA
Date: 6/12/2024
Time: 6:00PM

Adoption Date: 06/26/2024
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Raenel Toste
Title: CBO

Telephone: 916-824-1664
E-mail: rtoste@newcastle.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.

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

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---|---|---|---|---|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| **SUPPLEMENTAL INFORMATION (continued)** | | | **No** | **Yes** |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | • If yes, are they lifetime benefits? | n/a | |
| | | • If yes, do benefits continue beyond age 65? | n/a | |
| | | • If yes, are benefits funded by pay-as-you-go? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | 06/26/2024 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| **ADDITIONAL FISCAL INDICATORS (continued)** | | | **No** | **Yes** |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Group

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

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Raenel Toste

Title: CBO

Telephone: 916-824-1664

E-mail: rtoste@newcastle.k12.ca.us

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 - Certificated Salaries | 1,875,574.00 | 301 | 199,178.00 | 303 | 1,676,396.00 | 305 | 34,035.00 | | 307 | 1,642,361.00 | 309 |
| 2000 - Classified Salaries | 981,061.00 | 311 | 157,613.00 | 313 | 823,448.00 | 315 | 7,748.00 | | 317 | 815,700.00 | 319 |
| 3000 - Employee Benefits | 1,174,449.00 | 321 | 125,096.00 | 323 | 1,049,353.00 | 325 | 4,601.00 | | 327 | 1,044,752.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 137,713.00 | 331 | 0.00 | 333 | 137,713.00 | 335 | 22,851.00 | | 337 | 114,862.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 404,243.00 | 341 | 25,000.00 | 343 | 379,243.00 | 345 | 136,010.00 | | 347 | 243,233.00 | 349 |
| | | | TOTAL | | 4,066,153.00 | 365 | | TOTAL | | 3,860,908.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. . . . . | 1100 | 1,328,460.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . . | 2100 | 279,053.00 | 380 |
| 3. STRS. . . . . | 3101 & 3102 | 417,592.00 | 382 |
| 4. PERS. . . . . | 3201 & 3202 | 75,878.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. . . . . | 3301 & 3302 | 41,987.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . . | 3401 & 3402 | 149,766.00 | 385 |
| 7. Unemployment Insurance. . . . . | 3501 & 3502 | 795.00 | 390 |
| 8. Workers' Compensation Insurance. . . . . | 3601 & 3602 | 24,547.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). . . . . | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). . . . . | 3901 & 3902 | 10,060.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . . | | 2,328,138.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . . | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . . | | 0.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . . | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. . . . . | | 2,328,138.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . . | | 60.30% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . . | | | |

**PART III: DEFICIENCY AMOUNT**

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

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 60.30% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 3,860,908.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 - Certificated Salaries | 1,603,508.00 | 301 | 207,233.00 | 303 | 1,396,275.00 | 305 | 28,000.00 | | 307 | 1,368,275.00 | 309 |
| 2000 - Classified Salaries | 957,813.00 | 311 | 150,318.00 | 313 | 807,495.00 | 315 | 15,836.00 | | 317 | 791,659.00 | 319 |
| 3000 - Employee Benefits | 1,012,087.00 | 321 | 110,977.00 | 323 | 901,110.00 | 325 | 6,511.00 | | 327 | 894,599.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 224,209.00 | 331 | 0.00 | 333 | 224,209.00 | 335 | 20,565.00 | | 337 | 203,644.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 329,175.00 | 341 | 1,000.00 | 343 | 328,175.00 | 345 | 234,090.00 | | 347 | 94,085.00 | 349 |
| | | | | TOTAL | 3,657,264.00 | 365 | | | TOTAL | 3,352,262.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. . . . . | 1100 | 1,041,587.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . . | 2100 | 352,162.00 | 380 |
| 3. STRS. . . . . | 3101 & 3102 | 343,022.00 | 382 |
| 4. PERS. . . . . | 3201 & 3202 | 92,942.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. . . . . | 3301 & 3302 | 46,797.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . . | 3401 & 3402 | 117,884.00 | 385 |
| 7. Unemployment Insurance. . . . . | 3501 & 3502 | 689.00 | 390 |
| 8. Workers' Compensation Insurance. . . . . | 3601 & 3602 | 22,078.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). . . . . | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). . . . . | 3901 & 3902 | 7,740.00 | 393 |

| | | |
|---|---|---|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 2,024,901.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | 0.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 2,024,901.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | 60.40% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

**PART III: DEFICIENCY AMOUNT**

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

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 60.40% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 3,352,262.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 644,540.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 5,632,285.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 11.44%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 551,266.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 165,780.00

| | |
|---|---|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 57,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 115,977.00 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) | |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 890,023.00 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 226,821.81 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,116,844.81 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 4,141,775.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 688,791.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 491,294.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 12,666.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 374,665.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) | |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, | |
| resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 230,223.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals | |
| except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 897,808.00 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) | |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 4,473.44 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 203,376.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 7,045,071.44 |
| **C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment** | |
| **(For information only - not for use when claiming/recovering indirect costs)** | |
| (Line A8 divided by Line B19) | 12.63% |
| **D. Preliminary Proposed Indirect Cost Rate** | |
| **(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)** | |
| (Line A10 divided by Line B19) | 15.85% |

**Part IV - Carry-forward Adjustment**

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|---|---|
| **A. Indirect costs incurred in the current year (Part III, Line A8)** | 890,023.00 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | 13,125.66 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C. Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.60%) times Part III, Line B19); zero if negative | 226,821.81 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.60%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive | 0.00 |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | 226,821.81 |
| **E. Optional allocation of negative carry-forward adjustment over more than one year** | |

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

| | |
|---|---|
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 226,821.81 |

| | |
|---|---|
| Approved indirect cost rate: | 9.60% |
| Highest rate used in any program: | 0.00% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 11,030.00 | | 39,178.00 | 50,208.00 |
| 2. State Lottery Revenue | 8560 | 79,473.00 | | 32,328.00 | 111,801.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 90,503.00 | 0.00 | 71,506.00 | 162,009.00 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 34,035.00 | | 0.00 | 34,035.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 53,953.00 | 53,953.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) | | 34,035.00 | 0.00 | 53,953.00 | 87,988.00 |
| **C. ENDING BALANCE (Must equal Line A6 minus Line B12)** | 979Z | 56,468.00 | 0.00 | 17,553.00 | 74,021.00 |
| **D. COMMENTS:** | | | | | |

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

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

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,949,601.00 | 3.19% | 2,011,731.00 | 6.51% | 2,142,720.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 33,909.00 | 1.85% | 34,537.00 | 2.99% | 35,570.00 |
| 4. Other Local Revenues | 8600-8799 | 486,651.00 | 3.00% | 501,251.00 | 3.00% | 516,289.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 565,721.00 | -15.04% | 480,664.00 | -16.78% | 400,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (773,789.00) | -44.30% | (431,000.00) | 5.83% | (456,146.00) |
| 6. Total (Sum lines A1 thru A5c) | | 2,262,093.00 | 14.81% | 2,597,183.00 | 1.59% | 2,638,433.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,008,323.00 | | 996,685.00 |
| b. Step & Column Adjustment | | | | 13,612.00 | | 13,455.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (25,250.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,008,323.00 | -1.15% | 996,685.00 | 1.35% | 1,010,140.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 580,903.00 | | 593,218.00 |
| b. Step & Column Adjustment | | | | 12,315.00 | | 12,576.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 580,903.00 | 2.12% | 593,218.00 | 2.12% | 605,794.00 |
| 3. Employee Benefits | 3000-3999 | 537,195.00 | 3.70% | 557,071.00 | 2.13% | 568,927.00 |
| 4. Books and Supplies | 4000-4999 | 150,615.00 | -66.39% | 50,615.00 | 0.00% | 50,615.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 79,217.00 | 0.00% | 79,217.00 | 0.00% | 79,217.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 44,700.00 | 0.00% | 44,700.00 | 0.00% | 44,700.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 50,000.00 | -100.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,450,953.00 | -5.28% | 2,321,506.00 | 1.63% | 2,359,393.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (188,860.00) | | 275,677.00 | | 279,040.00 |

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 926,291.00 | | 737,431.00 | | 1,013,108.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 737,431.00 | | 1,013,108.00 | | 1,292,148.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 700.00 | | 700.00 | | 700.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 334,674.00 | | 323,974.00 | | 313,274.00 |
| d. Assigned | 9780 | 64,670.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 337,387.00 | | 587,790.00 | | 877,530.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 100,644.00 | | 100,644.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 737,431.00 | | 1,013,108.00 | | 1,292,148.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 337,387.00 | | 587,790.00 | | 877,530.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 100,644.00 | | 100,644.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 337,387.00 | | 688,434.00 | | 978,174.00 |

F. ASSUMPTIONS

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

In 2025-26 certificated FTE will be reduced by 1.0 FTE which was a temporary position added for class size reduction.

| 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 | 295,557.00 | 2.93% | 304,217.00 | 3.08% | 313,587.00 |
| 2. Federal Revenues | 8100-8299 | 247,478.00 | 3.00% | 254,902.00 | 3.00% | 262,549.00 |
| 3. Other State Revenues | 8300-8599 | 334,735.00 | -23.53% | 255,959.00 | 2.93% | 263,459.00 |
| 4. Other Local Revenues | 8600-8799 | 714,924.00 | 2.93% | 735,871.00 | 3.08% | 758,536.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 773,789.00 | -44.30% | 431,000.00 | 5.83% | 456,146.00 |
| 6. Total (Sum lines A1 thru A5c) | | 2,366,483.00 | -16.25% | 1,981,949.00 | 3.65% | 2,054,277.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 595,185.00 | | 567,415.00 |
| b. Step & Column Adjustment | | | | 8,035.00 | | 7,660.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (35,805.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 595,185.00 | -4.67% | 567,415.00 | 1.35% | 575,075.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 376,910.00 | | 384,900.00 |
| b. Step & Column Adjustment | | | | 7,990.00 | | 8,160.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 376,910.00 | 2.12% | 384,900.00 | 2.12% | 393,060.00 |
| 3. Employee Benefits | 3000-3999 | 474,892.00 | -6.91% | 442,058.00 | 1.69% | 449,515.00 |
| 4. Books and Supplies | 4000-4999 | 73,594.00 | -30.03% | 51,494.00 | 0.00% | 51,494.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 249,958.00 | -73.76% | 65,598.00 | 0.00% | 65,598.00 |
| 6. Capital Outlay | 6000-6999 | 167,442.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 570,907.00 | 0.00% | 570,907.00 | 0.00% | 570,907.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,508,888.00 | -17.00% | 2,082,372.00 | 1.12% | 2,105,649.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (142,405.00) | | (100,423.00) | | (51,372.00) |

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 294,200.00 | | 151,795.00 | | 51,372.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 151,795.00 | | 51,372.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 151,795.00 | | 51,372.00 | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 151,795.00 | | 51,372.00 | | 0.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

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

Certificated Salaries will be reduced by a .8 FTE because it was funded with one time revenue for Intervention. This amount represents what was charged to Fund 01.

| 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 | 2,245,158.00 | 3.15% | 2,315,948.00 | 6.06% | 2,456,307.00 |
| 2. Federal Revenues | 8100-8299 | 247,478.00 | 3.00% | 254,902.00 | 3.00% | 262,549.00 |
| 3. Other State Revenues | 8300-8599 | 368,644.00 | -21.20% | 290,496.00 | 2.94% | 299,029.00 |
| 4. Other Local Revenues | 8600-8799 | 1,201,575.00 | 2.96% | 1,237,122.00 | 3.05% | 1,274,825.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 565,721.00 | -15.04% | 480,664.00 | -16.78% | 400,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 4,628,576.00 | -1.07% | 4,579,132.00 | 2.48% | 4,692,710.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,603,508.00 | | 1,564,100.00 |
| b. Step & Column Adjustment | | | | 21,647.00 | | 21,115.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (61,055.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,603,508.00 | -2.46% | 1,564,100.00 | 1.35% | 1,585,215.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 957,813.00 | | 978,118.00 |
| b. Step & Column Adjustment | | | | 20,305.00 | | 20,736.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 957,813.00 | 2.12% | 978,118.00 | 2.12% | 998,854.00 |
| 3. Employee Benefits | 3000-3999 | 1,012,087.00 | -1.28% | 999,129.00 | 1.93% | 1,018,442.00 |
| 4. Books and Supplies | 4000-4999 | 224,209.00 | -54.46% | 102,109.00 | 0.00% | 102,109.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 329,175.00 | -56.01% | 144,815.00 | 0.00% | 144,815.00 |
| 6. Capital Outlay | 6000-6999 | 167,442.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 615,607.00 | 0.00% | 615,607.00 | 0.00% | 615,607.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 50,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 4,959,841.00 | -11.21% | 4,403,878.00 | 1.39% | 4,465,042.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (331,265.00) | | 175,254.00 | | 227,668.00 |

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,220,491.00 | | 889,226.00 | | 1,064,480.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 889,226.00 | | 1,064,480.00 | | 1,292,148.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 700.00 | | 700.00 | | 700.00 |
| b. Restricted | 9740 | 151,795.00 | | 51,372.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 334,674.00 | | 323,974.00 | | 313,274.00 |
| d. Assigned | 9780 | 64,670.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 337,387.00 | | 587,790.00 | | 877,530.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 100,644.00 | | 100,644.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 889,226.00 | | 1,064,480.00 | | 1,292,148.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 337,387.00 | | 587,790.00 | | 877,530.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 100,644.00 | | 100,644.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 337,387.00 | | 688,434.00 | | 978,174.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.80% | | 15.63% | | 21.91% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |

| Description | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 164.16 | | 164.96 | | 170.21 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 4,959,841.00 | | 4,403,878.00 | | 4,465,042.00 |
| 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) | | 4,959,841.00 | | 4,403,878.00 | | 4,465,042.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 5.00% | | 5.00% | | 5.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 247,992.05 | | 220,193.90 | | 223,252.10 |
| 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) | | 247,992.05 | | 220,193.90 | | 223,252.10 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2023-24 Expenditures |
|---|---|---|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 9,275,025.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 353,118.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 96,750.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 148,473.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 829,781.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 474,377.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|---|---|---|---|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,549,381.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 7,372,526.00 |

| **Section II - Expenditures Per ADA** | **2023-24 Annual ADA/Exps. Per ADA** |
|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | 475.95 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 15,490.13 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 6,266,877.72 | 14,549.77 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 6,266,877.72 | 14,549.77 |
| B. Required effort (Line A.2 times 90%) | 5,640,189.95 | 13,094.79 |
| C. Current year expenditures (Line I.E and Line II.B) | 7,372,526.00 | 15,490.13 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

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

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

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (333,665.00) | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 779,781.00 | 53,191.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 333,665.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 776,590.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 50,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 333,665.00 | (333,665.00) | 0.00 | 0.00 | 829,781.00 | 829,781.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (309,828.00) | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 565,721.00 | 50,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 309,828.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 565,721.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 50,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 309,828.00 | (309,828.00) | 0.00 | 0.00 | 615,721.00 | 615,721.00 | | |

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

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

## CRITERIA AND STANDARDS

**1. CRITERION: Average Daily Attendance**

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

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

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 164.16 |
| **District's ADA Standard Percentage Level:** | **3.0%** |

### 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 | 150 | 179 | | |
| Charter School | | | | |
| **Total ADA** | **150** | **179** | **N/A** | **Met** |
| Second Prior Year (2022-23) | | | | |
| District Regular | 141 | 170 | | |
| Charter School | | | | |
| **Total ADA** | **141** | **170** | **N/A** | **Met** |
| First Prior Year (2023-24) | | | | |
| District Regular | 155 | 155 | | |
| Charter School | | 0 | | |
| **Total ADA** | **155** | **155** | **0.0%** | **Met** |
| Budget Year (2024-25) | | | | |
| District Regular | 164 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **164** | | | |

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**
(required if NOT met)

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

**Explanation:**
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 164.2

**District's Enrollment Standard Percentage Level: 3.0%**

**2A. Calculating the District's Enrollment Variances**

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

| Fiscal Year | Enrollment Budget | Enrollment CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2021-22) | | | | |
| District Regular | 150 | 165 | | |
| Charter School | | | | |
| **Total Enrollment** | **150** | **165** | **N/A** | **Met** |
| Second Prior Year (2022-23) | | | | |
| District Regular | 142 | 150 | | |
| Charter School | | | | |
| **Total Enrollment** | **142** | **150** | **N/A** | **Met** |
| First Prior Year (2023-24) | | | | |
| District Regular | 161 | 165 | | |
| Charter School | | | | |
| **Total Enrollment** | **161** | **165** | **N/A** | **Met** |
| Budget Year (2024-25) | | | | |
| District Regular | 168 | | | |
| Charter School | | | | |
| **Total Enrollment** | **168** | | | |

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**
(required if NOT met)

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

**Explanation:**
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2021-22) | | | |
| District Regular | 150 | 165 | |
| Charter School | | 0 | |
| **Total ADA/Enrollment** | **150** | **165** | **91.0%** |
| Second Prior Year (2022-23) | | | |
| District Regular | 141 | 150 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **141** | **150** | **94.2%** |
| First Prior Year (2023-24) | | | |
| District Regular | 155 | 165 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **155** | **165** | **94.0%** |
| | | Historical Average Ratio: | 93.1% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **93.6%** |

**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 | 164 | 168 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **164** | **168** | **97.7%** | **Not Met** |
| 1st Subsequent Year (2025-26) | | | | |
| District Regular | 161 | 164 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **161** | **164** | **98.4%** | **Not Met** |
| 2nd Subsequent Year (2026-27) | | | | |
| District Regular | 164 | 166 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **164** | **166** | **98.8%** | **Not Met** |

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

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

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

**Explanation:**
(required if NOT met)

The district's ADA is increasing each year since the pandemic and has tools in place to reach the goal of 98%.

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

| | | Prior Year (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 155.09 | 164.16 | 164.96 | 170.21 |
| b. | Prior Year ADA (Funded) | | 155.09 | 164.16 | 164.96 |
| c. | Difference (Step 1a minus Step 1b) | | 9.07 | .80 | 5.25 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 5.85% | .49% | 3.18% |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 1,859,262.00 | 1,949,601.00 | 2,011,731.00 |
| b1. | COLA percentage | | 8.22% | 1.07% | 2.93% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 152,831.34 | 20,860.73 | 58,943.72 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 8.22% | 1.07% | 2.93% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | 14.07% | 1.56% | 6.11% |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **13.07% to 15.07%** | **0.56% to 2.56%** | **5.11% to 7.11%** |

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 1,658,394.00 | 1,659,447.00 | 1,465,134.00 | 1,465,134.00 |
| Percent Change from Previous Year | | **N/A** | **N/A** | **N/A** |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

| | Prior Year (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 3,324,576.00 | 3,414,735.00 | 3,476,865.00 | 360,785.00 |
| District's Projected Change in LCFF Revenue: | | 2.71% | 1.82% | (89.62%) |
| **LCFF Revenue Standard** | | **13.07% to 15.07%** | **0.56% to 2.56%** | **5.11% to 7.11%** |
| **Status:** | | Not Met | Met | Not Met |

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

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

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

**Explanation:**
(required if NOT met)

The change in LCFF revenue year over year seems in line, and the LCFF Revenue Standard percentages seem random. The LCFF amounts change due to the ADA and other demographic changes that are known at the time of the projections. The above amounts do not include In Lieu taxes that are paid to the charter schools that NESD sponsors.

**5. CRITERION: Salaries and Benefits**

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

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2021-22) | 2,183,367.16 | 2,461,119.02 | 88.7% |
| Second Prior Year (2022-23) | 2,029,992.18 | 2,417,558.77 | 84.0% |
| First Prior Year (2023-24) | 2,645,578.00 | 2,853,130.00 | 92.7% |
| | | Historical Average Ratio: | 88.5% |

| | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 5.0% | 5.0% | 5.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **83.5% to 93.5%** | **83.5% to 93.5%** | **83.5% to 93.5%** |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3) | Total Expenditures (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2024-25) | 2,126,421.00 | 2,400,953.00 | 88.6% | Met |
| 1st Subsequent Year (2025-26) | 2,146,974.00 | 2,321,506.00 | 92.5% | Met |
| 2nd Subsequent Year (2026-27) | 2,184,861.00 | 2,359,393.00 | 92.6% | Met |

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

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

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

**Explanation:**
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 14.07% | 1.56% | 6.11% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **4.07% to 24.07%** | **-8.44% to 11.56%** | **-3.89% to 16.11%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 9.07% to 19.07% | -3.44% to 6.56% | 1.11% to 11.11% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2023-24) | 353,118.00 | | |
| Budget Year (2024-25) | 247,478.00 | (29.92%) | Yes |
| 1st Subsequent Year (2025-26) | 254,902.00 | 3.00% | No |
| 2nd Subsequent Year (2026-27) | 262,549.00 | 3.00% | No |

**Explanation:** (required if Yes)
In the 2023-24 school year, the district received the remaining portion of AB86 and ESSER III Federal funds, which are one-time and not ongoing.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2023-24) | 372,401.00 | | |
| Budget Year (2024-25) | 368,644.00 | (1.01%) | Yes |
| 1st Subsequent Year (2025-26) | 290,496.00 | (21.20%) | Yes |
| 2nd Subsequent Year (2026-27) | 299,029.00 | 2.94% | No |

**Explanation:** (required if Yes)
In 2023-24 the district received the remaining portions of UTK, Learning Recovery and AMS State funds that are one-time and not ongoing. There was carryover or deferred revenue for the UTK grant from 2023-24 to 2024-25 which is expected to be expensed by 6/30/25 so not carried over to 2025-26.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2023-24) | 857,197.00 | | |
| Budget Year (2024-25) | 1,201,575.00 | 40.17% | Yes |
| 1st Subsequent Year (2025-26) | 1,237,122.00 | 2.96% | No |
| 2nd Subsequent Year (2026-27) | 1,274,825.00 | 3.05% | No |

**Explanation:** (required if Yes)
The local portion of NESD's funds is expected to increase due to the Placer County SELPA revised funding model.

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

| | | | |
|---|---|---|---|
| First Prior Year (2023-24) | 137,713.00 | | |
| Budget Year (2024-25) | 224,209.00 | 62.81% | Yes |
| 1st Subsequent Year (2025-26) | 102,109.00 | (54.46%) | Yes |
| 2nd Subsequent Year (2026-27) | 102,109.00 | 0.00% | Yes |

**Explanation:** (required if Yes)
In 2024-25, an additional $100,000 was budgeted for the adoption of a math textbook using funds that were committed for this purpose. In 2025-26, the $100,000 was removed.

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

| | | | |
|---|---|---|---|
| First Prior Year (2023-24) | 404,243.00 | | |
| Budget Year (2024-25) | 329,175.00 | (18.57%) | Yes |
| 1st Subsequent Year (2025-26) | 144,815.00 | (56.01%) | Yes |
| 2nd Subsequent Year (2026-27) | 144,815.00 | 0.00% | Yes |

**Explanation:** (required if Yes)
In 2023-24 and 2024-25 there were a lot of expenditures utilizing ELOP funds that are required to be expensed by 9/30/24 and UTK funds. The one-time expenses were removed in 2024-25 and 2025-26 as appropriate.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Criterion 6B)** | | | |
| First Prior Year (2023-24) | 1,582,716.00 | | |
| Budget Year (2024-25) | 1,817,697.00 | 14.85% | Met |
| 1st Subsequent Year (2025-26) | 1,782,520.00 | (1.94%) | Met |
| 2nd Subsequent Year (2026-27) | 1,836,403.00 | 3.02% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2023-24) | 541,956.00 | | |
| Budget Year (2024-25) | 553,384.00 | 2.11% | Not Met |
| 1st Subsequent Year (2025-26) | 246,924.00 | (55.38%) | Not Met |
| 2nd Subsequent Year (2026-27) | 246,924.00 | 0.00% | Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6B if NOT met)

**Explanation:** Other State Revenue (linked from 6B if NOT met)

**Explanation:** Other Local Revenue (linked from 6B if NOT met)

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

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

In 2024-25, an additional $100,000 was budgeted for the adoption of a math textbook using funds that were committed for this purpose. In 2025-26, the $100,000 was removed.

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

In 2023-24 and 2024-25 there were a lot of expenditures utilizing ELOP funds that are required to be expensed by 9/30/24 and UTK funds. The one-time expenses were removed in 2024-25 and 2025-26 as appropriate.

**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) | 4,806,614.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 4,806,614.00 | 144,198.42 | 32,250.00 | Not Met |

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2021-22) | Second Prior Year (2022-23) | First Prior Year (2023-24) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 338,322.00 | 206,765.00 | 400,543.90 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 7,838.70 | 0.00 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 338,322.00 | 214,603.70 | 400,543.90 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 4,159,602.21 | 4,185,308.07 | 5,173,599.00 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 4,159,602.21 | 4,185,308.07 | 5,173,599.00 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 8.1% | 5.1% | 7.7% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **2.7%** | **1.7%** | **2.6%** |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2021-22) | (633,916.48) | 2,511,119.02 | 25.2% | Not Met |
| Second Prior Year (2022-23) | (872,825.94) | 2,467,558.77 | 35.4% | Not Met |
| First Prior Year (2023-24) | (698,441.00) | 2,906,321.00 | 24.0% | Not Met |
| Budget Year (2024-25) (Information only) | (188,860.00) | 2,450,953.00 | | |

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

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**
(required if NOT met)

NESD must monitor its budget and make adjustments to address deficit spending. Administration is implementing ways to reduce expenditures and making programs more efficient without impacting student programs.

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

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

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

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

| | |
|---|---|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 164 |
| **District's Fund Balance Standard Percentage Level:** | **1.7%** |

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2021-22) | 3,007,288.00 | 3,131,474.93 | N/A | Met |
| Second Prior Year (2022-23) | 2,229,984.00 | 2,497,558.45 | N/A | Met |
| First Prior Year (2023-24) | 1,636,542.00 | 1,624,732.00 | .7% | Met |
| Budget Year (2024-25) (Information only) | 926,291.00 | | | |

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

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

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

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

**Explanation:**
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2024-25) | 583,016.00 | Met |

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

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

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

**Explanation:**
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

| | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 164 | 165 | 170 |
| **District's Reserve Standard Percentage Level:** | **5%** | **5%** | **5%** |

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

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

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

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

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

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

| | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

| | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 4,959,841.00 | 4,403,878.00 | 4,465,042.00 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 4,959,841.00 | 4,403,878.00 | 4,465,042.00 |
| 4. | Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 247,992.05 | 220,193.90 | 223,252.10 |
| 6. | Reserve Standard - by Amount | | | |

| | | | | |
|---|---|---|---|---|
| | ($87,000 for districts with 0 to 1,000 ADA, else 0) | 87,000.00 | 87,000.00 | 87,000.00 |
| 7. | **District's Reserve Standard** | | | |
| | **(Greater of Line B5 or Line B6)** | **247,992.05** | **220,193.90** | **223,252.10** |

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 337,387.00 | 587,790.00 | 877,530.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 100,644.00 | 100,644.00 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. | District's Budgeted Reserve Amount (Lines C1 thru C7) | 337,387.00 | 688,434.00 | 978,174.00 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.80% | 15.63% | 21.91% |
| | **District's Reserve Standard (Section 10B, Line 7):** | **247,992.05** | **220,193.90** | **223,252.10** |
| | Status: | Met | Met | Met |

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2023-24) | (975,667.00) | | | |
| Budget Year (2024-25) | (773,789.00) | (201,878.00) | (20.7%) | Not Met |
| 1st Subsequent Year (2025-26) | (431,000.00) | (342,789.00) | (44.3%) | Not Met |
| 2nd Subsequent Year (2026-27) | (456,146.00) | 25,146.00 | 5.8% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2023-24) | 779,781.00 | | | |
| Budget Year (2024-25) | 565,721.00 | (214,060.00) | (27.5%) | Not Met |
| 1st Subsequent Year (2025-26) | 480,664.00 | (85,057.00) | (15.0%) | Not Met |
| 2nd Subsequent Year (2026-27) | 400,000.00 | (80,664.00) | (16.8%) | Not Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2023-24) | 53,191.00 | | | |
| Budget Year (2024-25) | 50,000.00 | (3,191.00) | (6.0%) | Met |
| 1st Subsequent Year (2025-26) | 0.00 | (50,000.00) | (100.0%) | Not Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met)

If NESD receives the projected SELPA revenue based on the new allocation model that is supposed to be fully implemented in 2024-25 the general fund contributions will be reduced.

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

**Explanation:** (required if NOT met)

To meet the special education maintenance effort, all special education expenses are paid from Fund 01. The transfer comes from Fund 09 for Newcastle Charter School students, and the amount is a percentage of the general fund contribution to special education.

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)

The $50,000 transfer to deferred maintenance is budgeted one year at a time depending on needs and the availability of funds in Fund 01.

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

**Project Information:**
(required if YES)

**S6. Long-term Commitments**

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2024 |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| Placer County Treasurer Loan | 23 | Fund 01 NES and Fund 09 NCS | | 2,505,246 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 2,505,246 |

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits?
   b. Do benefits continue past age 65?
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

| Self-Insurance Fund | Governmental Fund |
|---|---|
| | |

4. OPEB Liabilities

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

5. OPEB Contributions

| | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | | | |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 16,050.00 | 10,700.00 | 10,700.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | | |
| d. Number of retirees receiving OPEB benefits | | | |

## S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 26.05 | 26.05 | 25.25 | 25.25 |

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

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

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

Negotiations are settled for 2023-24 but not 2024-25

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 26,576 | | |
| | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Certificated (Non-management) Health and Welfare (H&W) Benefits | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 312780 | 312780 | 312780 |
| 3. | Percent of H&W cost paid by employer | 73.0% | 73.0% | 73.0% |
| 4. | Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

| Certificated (Non-management) Step and Column Adjustments | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | 1.3% | 1.3% | 1.3% |

| Certificated (Non-management) Attrition (layoffs and retirements) | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

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

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

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

| | Prior Year (2nd Interim) (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of classified(non - management) FTE positions | 14.8 | 16. | 16 | 16 |

**Classified (Non-management) Salary and Benefit Negotiations**

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

23-24 is settled 24-25 is not

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 8865 | | |
| | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Classified (Non-management) Health and Welfare (H&W) Benefits | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 71540 | 71540 | 71540 |
| 3. | Percent of H&W cost paid by employer | 75.0% | 75.0% | 75.0% |
| 4. | Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

| Classified (Non-management) Step and Column Adjustments | | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | 2.1% | 2.1% | 2.1% |

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

**Classified (Non-management) - Other**

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

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

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

| | Prior Year (2nd Interim) (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 10 | 10 | 10 | 10 |

**Management/Supervisor/Confidential**
**Salary and Benefit Negotiations**

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

If Yes, complete question 2.

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

2023-24 is settled 2024-25 is not settled

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

Negotiations Settled

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

Negotiations Not Settled

| | |
|---|---|
| 3. Cost of a one percent increase in salary and statutory benefits | 17,811 |

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

| **Management/Supervisor/Confidential** **Health and Welfare (H&W) Benefits** | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | | Yes |
| 2. Total cost of H&W benefits | 134,139 | 134,139 | 134,139 |
| 3. Percent of H&W cost paid by employer | 75.0% | 75.0% | 75.0% |
| 4. Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

| **Management/Supervisor/Confidential** **Step and Column Adjustments** | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step and column adjustments | | | |
| 3. Percent change in step & column over prior year | 1.7% | 1.7% | 1.7% |

| **Management/Supervisor/Confidential** **Other Benefits (mileage, bonuses, etc.)** | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | |
| 2. Total cost of other benefits | 10,500 | 10,500 | 10,500 |
| 3. Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

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

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 26, 2024 |

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

**ADDITIONAL FISCAL INDICATORS**

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

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

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

| | |
|---|---|
| **Comments:** (optional) | The Superintendent started on 7/1/2023 and a new CBO is starting on 7/1/2024 |

**End of School District Budget Criteria and Standards Review**

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

**Newcastle Elementary** **Placer County**

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

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

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

**Newcastle Elementary** **Placer County**

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

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

## SUPPLEMENTAL CHECKS

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

| Long-Term Liability Type | Beginning Balance | Ending Balance |
|---|---|---|
| DEBT.GOV.PENSION.LIAB.9663 | $3,382,000.00 | $3,382,000.00 |