



Sonora Elementary School

**Adopted Budget
2024-2025**

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Budget Public Hearing
Wednesday, June 12, 2024

Budget Adoption
Tuesday, June 18, 2024



Sonora Elementary School

Adopted Budget
2023-2024



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Sonora Elementary School

Budget Narrative 2024-2025

Introduction

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Adopted Budget Report for Fiscal Year 2024-2025. It is to assist the public in understanding the information being reported on the SACS forms.

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 2026-2027 specific to the Sonora Elementary School District.

Overview

Local Control Funding Formula or LCFF replaced revenue limits and most categorical program funding with base grants per pupil, plus supplemental funding provided via percentage "weights" for students that are not English language proficient, who are low-income families, or who are in foster care.

LCFF is not equal for every district. The formula begins with a base grant for each of the grade spans: K-3, 4-6, 7-8 and 9-12. Supplemental and Concentration Grants will be added to the base grants for districts that qualify. Both grants rely on the number of unduplicated count of English learners, low-income eligible students and foster youth. The Concentration Grant only is generated by districts having eligible students exceeding 55% of enrollment on a 3-year rolling average. Sonora Elementary School only qualified for the Supplemental Grant with an unduplicated count projected of 47.76%. This does not meet the 55% Unduplicated Pupil Count minimum to qualify for the Concentration Grant.

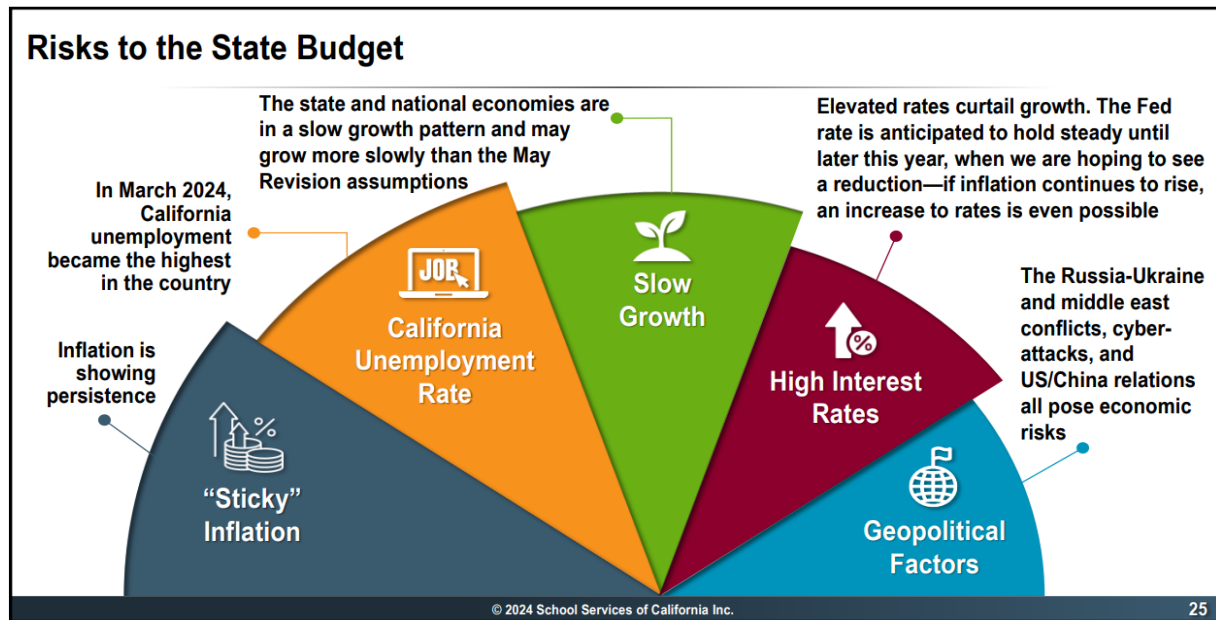
The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state. State aid is paid in monthly apportionments. During the times when the local property taxes decline, the state's proportional share of responsibility for pay of the LCFF entitlement increases.

2024-2025 Governor's May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature's "early action solutions," resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state's challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Although the Governor's May Revision fully funds the 1.07% COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.



Budget Components

The District Budget is comprised of several funds. The General Fund, by far the largest and most significant fund. The General Fund is used to account for the day-to day operations of the District. The General Fund budget for fiscal year 2024-2025 is based on the LCFF funding from the adopted state budget.

The District's General Fund is divided into two sections; Unrestricted funds and Restricted funds. Restricted funds are monies received by the District which are categorical in nature, i.e., they can only be used for the purpose prescribed by the funding agency.

The State and Federal governments provide additional funding for many special programs or projects. An example, special education funds are restricted. Special Education funds can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

The State and Federal governments have provided additional funding since the beginning of the COVID-19 pandemic in March of 2019. The economic impact from COVID-19 has affected revenue projections, cash flow, and has created unplanned expenditures. There has been a substantial amount in COVID-19 mitigation funds issued to local education agencies during the pandemic. The COVID-19 monies received are restricted funds. The COVID-19 funds are also one-time funds meaning they are not on going funding sources. Majority of the COVID-19 funds expire September 30, 2024 and are budgeted to be spent in the current year.

Unrestricted funds are monies which are available for general use and are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include the District's LCFF appropriations, lottery revenue, and local revenue including rental and lease income.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

- Special Revenue Funds
 - o Child Nutrition, Fund 13
 - o Deferred Maintenance, Fund 14
 - o Special Reserve for Economic Uncertainties, Fund 17
- Capital Project Funds
 - o Capital Facilities Fund (Developer Fees), Fund 25
 - o Special Reserve for Capital Facilities Projects, Fund 40

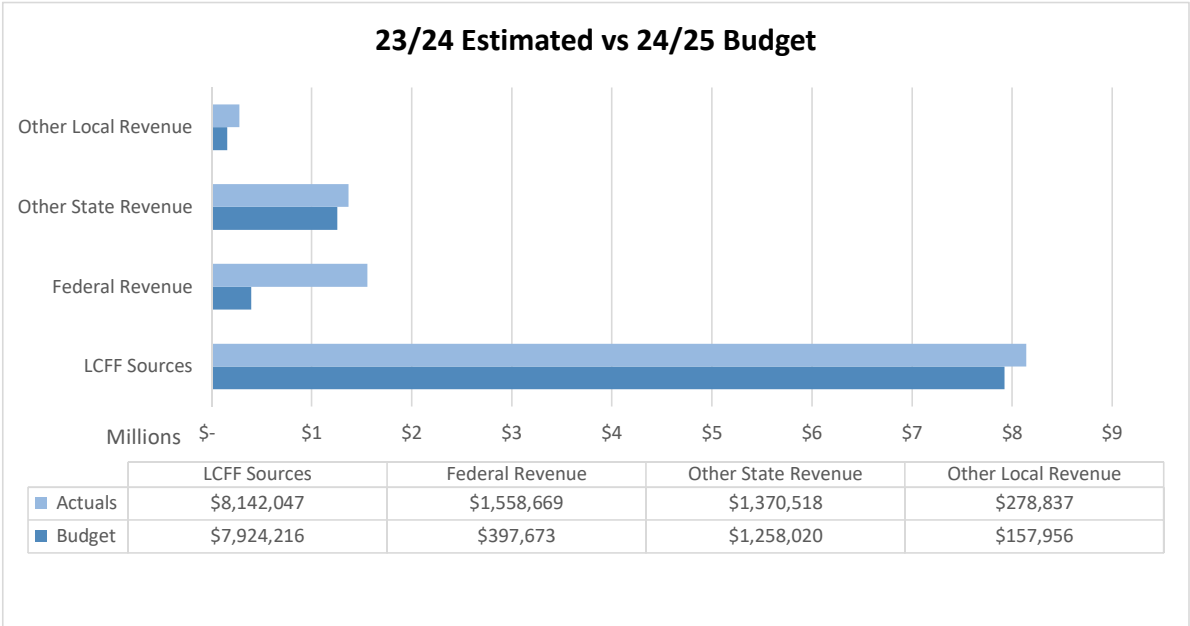
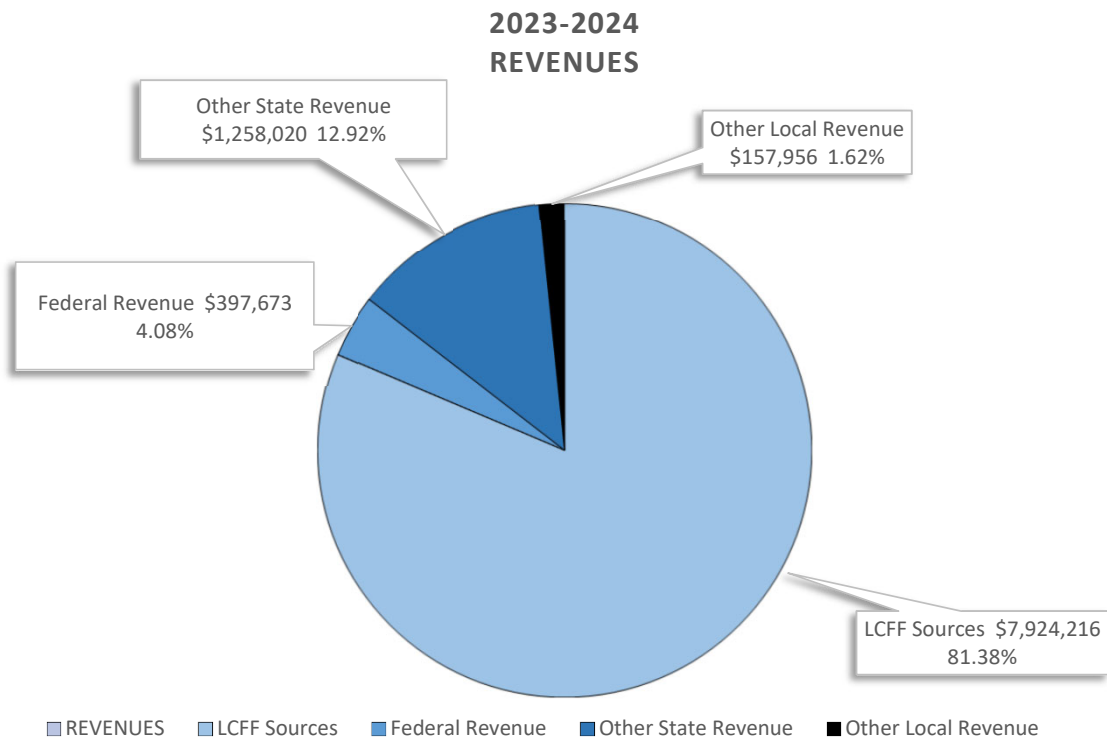
Fund	Budgetted Beginning Fund Balance	Revenue	Expenditures	Net Surplus / (Deficit)	Projected Ending Fund Balance
01 General Fund (Unrestricted and Restricted)	3,575,524	9,737,865	10,930,241	(1,192,377)	2,383,148
13 Cafeteria	126,827	424,000	433,264	(9,264)	117,563
14 Deferred Maintenance	127,606	-	-	-	127,606
17 Special Reserve for Non-Captial Outlay Projects	706,859	-	-	-	706,859
25 Capital Facilities	488,693	40,000	-	40,000	528,693
40 Special Reserve for Captial Outlay Projects	6,313,627	-	5,506,000	(5,506,000)	807,627
All Funds Total	\$11,339,136	\$10,201,865	\$16,869,506	-\$6,667,641	\$4,671,496

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

General Fund Revenues

Total Revenue	Unrestricted	Restricted
\$ 9,737,865	\$ 8,190,444	\$ 1,547,421



LCFF Source - Object 8010-8099

Total Revenue	Unrestricted	Restricted
\$ 7,924,216	\$ 7,924,216	\$ -

LCFF revenue source represents majority of the total General Fund Revenues at 81.38%. It is the prime revenue component of the District's total revenue sources.

This represents the LCFF education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives.

LCFF revenues are calculated using the FCMAT LCFF Calculator.

Sonora Elementary (72371) - 23/24 Estimated Actuals	v.25.1	5/18/2024	CY
LOCAL CONTROL FUNDING FORMULA			2024-25
LCFF ENTITLEMENT CALCULATION			
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
Calculation Factors	1.07%	0.00%	45.77% 45.77%
3-PY Average			
	ADA	Base	Grade Span Supplemental Concentration Total
Grades TK-3	291.24	\$ 10,025	\$ 1,043 \$ 1,013 \$ - \$ 3,518,518
Grades 4-6	225.34	10,177	932 - 2,503,212
Grades 7-8	142.17	10,478	959 - 1,626,020
Grades 9-12	-	12,144	316 1,141 - -
Subtract Necessary Small School ADA and Funding	-	-	- -
Total Base, Supplemental, and Concentration Grant		\$ 6,702,623	\$ 303,763 \$ 641,364 \$ - \$ 7,647,750
NSS Allowance		-	-
TOTAL BASE	658.75	\$ 6,702,623	\$ 303,763 \$ 641,364 \$ - \$ 7,647,750
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 30,730
Home-to-School Transportation (COLA added commencing 2023-24)			189,581
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)			-
TK ADA	18.25	TK Add-on rate	\$ 3,077.00 56,155
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 7,924,216
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 7,924,216
Local Revenue (including RDA)			(3,700,971)
Gross State Aid			\$ 4,223,245
Education Protection Account Entitlement			(792,382)
Net State Aid			\$ 3,430,863

State Aid (LCFF Entitlement)	\$ 3,430,863.00
EPA (for LCFF Calculation - Resource 1400)	\$ 792,381.72
State Aid (LCFF Entitlement) Prior Year	\$ -
Homeowners Exemption	\$ 25,494.56
Timber Yield Taxes	\$ 352.26
Property Taxes Secured	\$ 3,080,079.04
Unsecured Roll	\$ 76,948.21
Educational Revenue Augmentation Fund	\$ 1,138.15
Prior Year Taxes	\$ 112,884.91
Supplemental Taxes	\$ 404,074.15
Community Redevelopment Funds	\$ -
	\$ 7,924,216

Federal Revenues - Object 8100-8299

Total Revenue	Unrestricted	Restricted
\$ 397,673	\$ 59,091	\$ 338,582

Federal Revenue represents 4.08% of the total General Fund revenues.

Forest Reserve Fund	\$ 55,091
Medical Admin Activity Program (MAA)	\$ 4,000
ESSA: Title I, Part A, Basic Low-Income and Neglected	\$ 280,000
ESSA: Title II, Part A, Supporting Effective Instruction	\$ 25,000
ESSA: Title IV, Part A SSAE	\$ 25,000
ARP-Homeless Children & Youth II	\$ 7,968
Other Federal	\$ 614
	<u>\$ 397,673</u>

Other State Revenue - Object 8300-8599

Total Revenue	Unrestricted	Restricted
\$ 1,258,020	\$ 141,004	\$ 1,117,016

Other State Revenue makes up 13.32% of the General Fund revenues.

Mandated Costs Reimbursements	\$ 23,476
Other State Revenue	\$ -
Lottery - Unrestricted	\$ 117,528
ELOP- Expanded Learning Opportunities Program	\$ 408,656
UPK Planning and Implementation Grant Pro	\$ 59,616
Educator Effectiveness, FY 2021-22	\$ -
Lottery - Instructional Materials	\$ 46,225
Mental Health Related Services	\$ 51,013
Special Education Early Intervention Preschool Grant	\$ 79,488
Arts, Music, and Instructional Materials Discretionary Block Grant	\$ -
Proposition 28: Arts and Music in Schools	\$ 104,000
Learning Recovery Emergency Block Grant	\$ -
On-Behalf Pension Contributions	\$ 368,018
	<u>\$ 1,258,020</u>

The STRS on Behalf is driven by a calculation that is run with software and the expenses equals this offset. It is not a true revenue that we can spend, it is a STRS Creditable Compensation Calculation required by the state. You will see the large expense increase as well on the restricted side; they net to \$0.

Other Local Revenue - Object 8600-8799

Total Revenue	Unrestricted	Restricted
\$ 66,134	\$ 66,134	\$ -

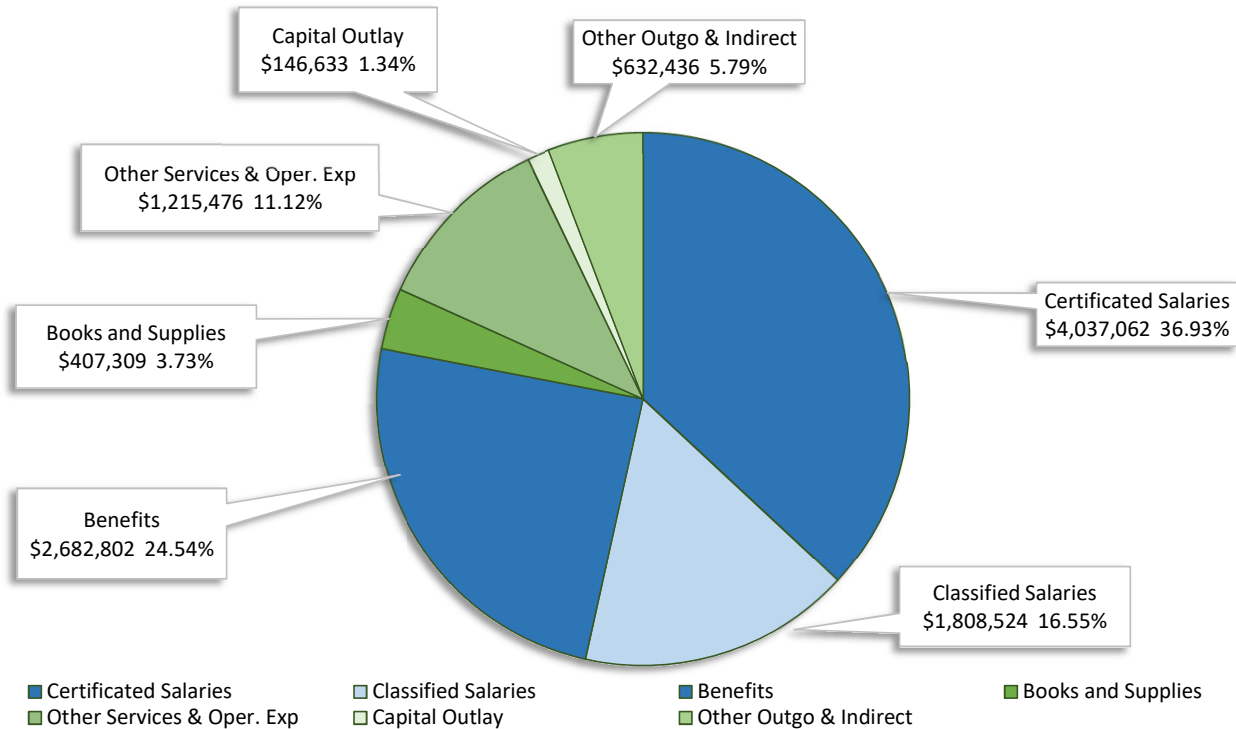
Other Local Revenue represents 12.18% of the total General Fund revenues.

Interest	\$ 67,456
Other Local Revenue	\$ -
	<u>\$ 67,456</u>

General Fund Expenditures

Total Expenditures	Unrestricted	Restricted
\$ 10,930,241	\$ 6,989,477	\$ 3,940,764

2024-2025 EXPENDITURES



Certificated Salaries - Object 1000-1999

Total Expenditures	Unrestricted	Restricted
\$ 4,037,062	\$ 3,343,690	\$ 693,371

Certificated salaries including administrative staff are positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 36.93% of the total General Fund expenditures.

Certificated Teachers' Salaries	\$ 3,512,758
Certificated Pupil Support Salaries	\$ 71,636
Certificated Supervisors' and Administrators' Salaries	\$ 452,667
	<u>\$ 4,037,062</u>

Classified Salaries - Object 2000-2999

Total Expenditures	Unrestricted	Restricted
\$ 1,808,524	\$ 1,104,444	\$ 704,079

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are School Secretaries, Health Aide, IT Clerk, Library Clerk, Paraprofessionals, Duty Aides, Maintenance and Operations staff, Bus Drivers, MOT Director, Chief Business Official, HR/Payroll, Accounting Specialist, and Executive Admin Assistant. Food service staff are paid with Fund 13, Child Nutrition Fund and excluded from the General Fund. Classified salaries represent 16.55% of the total General Fund expenditures.

Classified Instructional Salaries	\$ 617,880
Classified Support Salaries	\$ 341,552
Classified Supervisors' and Administrators' Salaries	\$ 212,363
Clerical, Technical and Office Salaries	\$ 405,370
Other Classified Salaries	\$ 231,358
	<u>\$ 1,808,524</u>

Employee Benefits - Object 3000-3999

Total Expenditures	Unrestricted	Restricted
\$ 2,682,802	\$ 1,728,325	\$ 954,477

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. It is 24.54% of the total General Fund expenditures. The STRS on Behalf payments are included in STRS retirement. This is offset by revenue, so it is neutral to the budget though it does increase the total expenditures.

STRS	\$ 1,138,744
PERS	\$ 500,334
OASDI/Medicare/Alternative	\$ 212,161
Health and Welfare Benefits	\$ 666,572
Unemployment Insurance	\$ 2,922
Workers' Compensation	\$ 132,069
OPEB, Allocated	\$ 30,000
OPEB, Active Employees	\$ -
Other Employee Benefits	\$ -
	<u>\$ 2,682,802</u>

Books and Supplies - Object 4000-4999

Total Expenditures	Unrestricted	Restricted
\$ 407,309	\$ 189,080	\$ 218,229

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment. It is 3.73% of the total expenditures.

Approved Textbooks and Core Curricula Materials	\$ 49,000
Books and Other Reference Materials	\$ 71,745
Materials and Supplies	\$ 265,564
Noncapitalized Equipment	\$ 5,000
Food	\$ 16,000
	<u>\$ 407,309</u>

Services and Other Oper. Exp. - Object 5000-5999

Total Expenditures	Unrestricted	Restricted
\$ 1,215,476	\$ 654,058	\$ 561,417

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures. It is 11.12% of the total expenditures.

Subagreements for Services	\$ 320,588
Travel and Conferences	\$ 8,364
Dues and Memberships	\$ 16,918
Insurance	\$ 122,270
Operations and Housekeeping Services	\$ 199,849
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$ 124,001
Transfers of Direct Costs	\$ -
Transfers of Direct Costs - Interfund	\$ -
Professional/Consulting Services and Operating Expenditures	\$ 419,526
Communications	\$ 3,960
	<u>\$ 1,215,476</u>

Capital Outlay - Object 6000-6999

Total Expenditures	Unrestricted	Restricted
\$ 146,633	\$ -	\$ 146,633

Services and Other Operating Expenditures account for expenses for land improvements, buildings, books and media for new school libraries, new and replacement equipment over \$5,000. It is 1.34% of the total expenditures.

Land	\$ -
Land Improvements	\$ -
Buildings and Improvements of Buildings	\$ -
Books and Media for New School Libraries	\$ -
Equipment	\$ 146,633
Equipment Replacement	\$ -
Lease Assets	\$ -
Subscription Assets	\$ -
	<u>\$ 146,633</u>

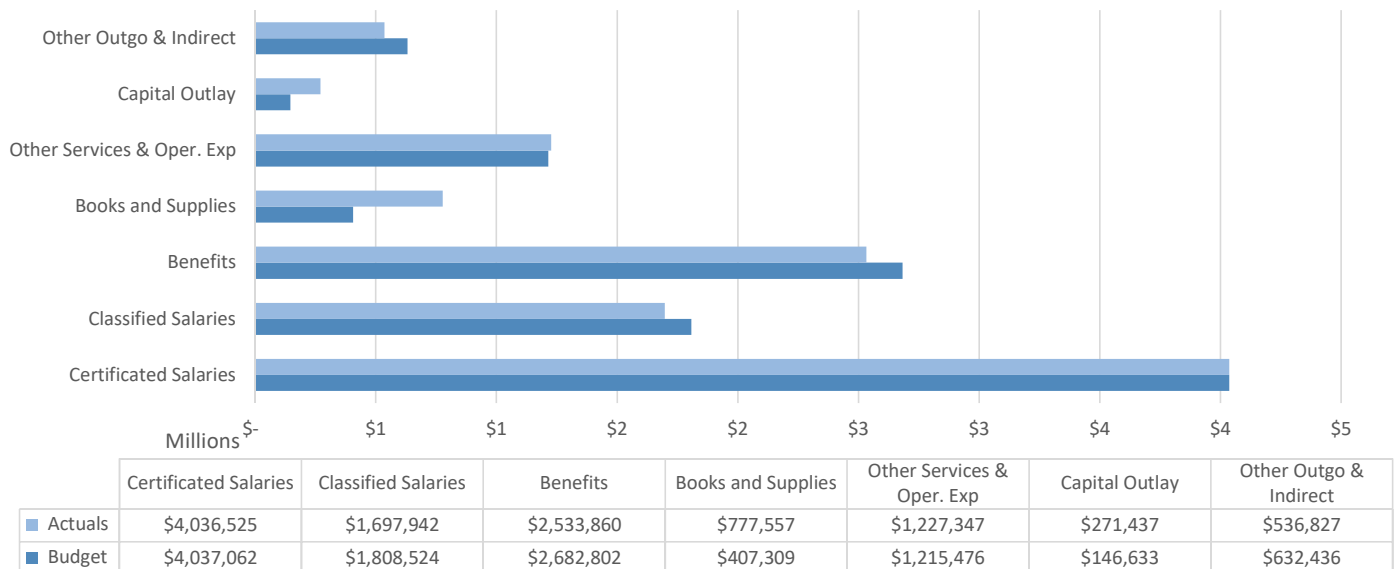
Other Outgo, Indirect Cost, Transfers - Object 7000-7999

Total Expenditures	Unrestricted	Restricted
\$ 632,436	\$ 140,000	\$ 492,436

Other Outgo is to account for payments sent to Tuolumne County Office of Education and other districts for special education transportation costs and the SELPA payments for excess special education costs. Debt service payments for principal and interest for current debt (COP, GoBond). Transfer of Indirect Costs is to account for the transfer of restricted funds to unrestricted funds as approved by CDE. Transfer Out is to account for the transfer to Fund 13, Child Nutrition Fund. These categories together is 5.79% of the total expenditures.

Payments to Districts or Charter Schools	\$ 26,041
Payments to County Offices	\$ 466,395
Debt Service - Interest	\$ 50,000
Other Debt Service - Principal	\$ 90,000
	<u>\$ 632,436</u>

23/24 Estimated Actuals vs 24/25 Budget

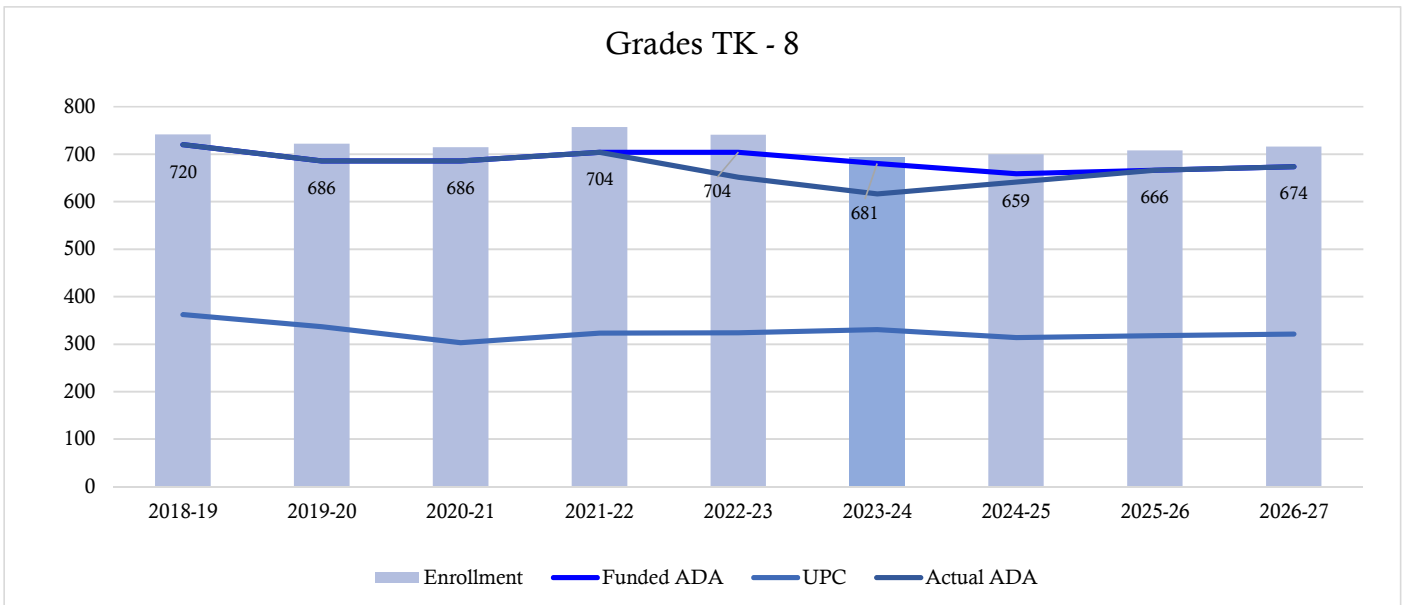


Enrollment-ADA

The district had been in declining enrollment over the recent years, however it is projected to increase. The enrollment projections are based on the natural grade progression model. This model takes the total number of students in each grade and naturally progresses them to the following grade in the following year. Matriculation of the graduating eight grade class is taken into consideration and an estimate of incoming transitional kindergarteners and kindergarteners is estimated. The average survival ratio was also factored in, which is a percentage of how many students transition from one grade to the next in the following year and remain. This model does not factor in any current political, economic, or demographic matters.

Funded ADA which is either greater of current year, prior year or 3-prior year average.

Grades TK-8 Historical									
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment	742	722	715	757	741	693	700	708	716
Funded ADA	720	686	686	704	704	681	659	666	674
UPC	362	337	303	323	324	331	314	318	321
Actual ADA	720	686	686	704	651	616	641	666	674
ADA %	97%	95%	96%	93%	88%	89%	92%	94%	94%



Multi-Year Projections

The Multi-Year Projection, a required component of the Adopted Budget, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 4% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2024-2025 Budget utilizes Tuolumne County Office of Education Common Message, Fiscal Crisis Management Assistance Team's (FCMAT) LCFF calculator and Projection Pro. Enrollment and Average Daily Attendance is a major factor in multi-year projections.

MYP Assumptions

The following are the projections and assumptions:

	2024-2025	2025-2026	2026-2027
Step – Certificated	2.00%	2.00%	2.00%
Step - Classified	1.50%	1.50%	1.50%
H&W Cap	\$10,000	\$10,000	\$10,000
Augmented COLA to LCFF	1.07%	2.73%	3.08%
Increase to LCFF Base	0.00%	0.00%	0.00%
Lottery Revenue – Unrestricted	\$177	\$177	\$177
Lottery Revenue – Restricted	\$72	\$72	\$72
CalSTRS Employer Rates	19.10%	19.10%	19.10%
CalPERS Employer Rates	27.05%	27.60%	28.00%
Unemployment Insurance Rate	0.05%	0.05%	0.05%
LCFF Unduplicated %	47.76%	44.88%	44.88%
Interest Rate	3.00%	3.00%	3.00%
SELPA	8.0.%	8.0.%	8.0.%
Property Taxes (County Auditor-Controller projections)	3.00%	3.00%	3.00%

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 Adopted Budget Estimated Actuals vs Adopted Budget

Description	2023-2024 Estimated Actuals			2024-2025 Budget			Difference
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Combined
REVENUES							
LCFF Revenue	\$ 8,142,047	\$ -	\$ 8,142,047	\$ 7,924,216	\$ -	\$ 7,924,216	-2.7%
Federal Revenue	\$ 58,878	\$ 1,499,791	\$ 1,558,669	\$ 59,091	\$ 338,582	\$ 397,673	-74.5%
State Revenue	\$ 137,975	\$ 1,232,543	\$ 1,370,518	\$ 141,004	\$ 1,117,016	\$ 1,258,020	-8.2%
Local Revenue	\$ 123,323	\$ 155,514	\$ 278,837	\$ 66,134	\$ 91,823	\$ 157,956	-43.4%
Total Revenues	\$ 8,462,223	\$ 2,887,847	\$ 11,350,071	\$ 8,190,444	\$ 1,547,421	\$ 9,737,865	-14.2%
EXPENDITURES							
Certificated Salaries	\$ 2,950,755	\$ 1,085,770	\$ 4,036,525	\$ 3,343,690	\$ 693,371	\$ 4,037,062	0.0%
Classified Salaries	\$ 1,165,795	\$ 532,147	\$ 1,697,942	\$ 1,104,444	\$ 704,079	\$ 1,808,524	6.5%
Benefits	\$ 1,579,632	\$ 954,228	\$ 2,533,860	\$ 1,728,325	\$ 954,477	\$ 2,682,802	5.9%
Books and Supplies	\$ 264,559	\$ 512,999	\$ 777,557	\$ 189,080	\$ 218,229	\$ 407,309	-47.6%
Other Services & Oper. Exp	\$ 721,900	\$ 505,447	\$ 1,227,347	\$ 654,058	\$ 561,417	\$ 1,215,476	-1.0%
Capital Outlay	\$ 12,083	\$ 259,354	\$ 271,437	\$ -	\$ 146,633	\$ 146,633	-46.0%
Other Outgo	\$ 162,591	\$ 374,236	\$ 536,827	\$ 140,000	\$ 492,436	\$ 632,436	17.8%
Transfer of Indirect	\$ (169,464)	\$ 169,464	\$ -	\$ (170,121)	\$ 170,121	\$ -	0.0%
Other Financing Uses			\$ -			\$ -	0.0%
Transfers Out			\$ -			\$ -	0.0%
Total Expenditures	\$ 6,687,851	\$ 4,393,645	\$ 11,081,496	\$ 6,989,477	\$ 3,940,764	\$ 10,930,241	-1.4%
Excess / (Deficiency)	\$ 1,774,372	\$ (1,505,797)	\$ 268,575	\$ 1,200,967	\$ (2,393,344)	\$ (1,192,377)	-544.0%
Contributions	\$ (1,444,459)	\$ 1,444,459	\$ -	\$ (1,780,934)	\$ 1,780,934	\$ -	0.0%
NET	\$ 329,913	\$ (61,339)	\$ 268,575	\$ (579,967)	\$ (612,409)	\$ (1,192,377)	544.0%
FUND BALANCE, RESERVES							
Beginning Balance	\$ 1,284,819	\$ 2,022,130	\$ 3,306,950	\$ 1,614,733	\$ 1,960,791	\$ 3,575,524	
Ending Balance	\$ 1,614,733	\$ 1,960,791	\$ 3,575,524	\$ 1,034,765	\$ 1,348,382	\$ 2,383,148	-33.3%
AVAILABLE RESERVES							
Restricted		\$ 1,960,791	\$ 1,960,791		\$ 1,348,382	\$ 1,348,382	-31.2%
Committed			\$ -			\$ -	
Assigned			\$ -			\$ -	
Reserve for Economic Uncertainties	\$ 1,614,733		\$ 1,614,733	\$ 1,034,765		\$ 1,034,765	-35.9%
Unassigned/Unappropriated			\$ -			\$ -	
Total - Fund Balance	\$ 1,614,733	\$ 1,960,791	\$ 3,575,524	\$ 1,034,765	\$ 1,348,382	\$ 2,383,148	-33.3%

Unassigned Reserve (including 4% REU)

14.57%

9.47%

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 Adopted Budget General Fund Multiyear Projection

Description	2024-2025			2025-2026			2026-2027		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF Revenue	\$ 7,924,216	\$ -	\$ 7,924,216	\$ 8,260,524	\$ -	\$ 8,260,524	\$ 8,586,465	\$ -	\$ 8,586,465
Federal Revenue	\$ 59,091	\$ 338,582	\$ 397,673	\$ 58,878	\$ 337,214	\$ 396,092	\$ 58,878	\$ 343,946	\$ 402,824
State Revenue	\$ 141,004	\$ 1,117,016	\$ 1,258,020	\$ 144,771	\$ 1,117,941	\$ 1,262,711	\$ 148,275	\$ 1,059,268	\$ 1,207,543
Local Revenue	\$ 66,134	\$ 91,823	\$ 157,956	\$ 68,806	\$ -	\$ 68,806	\$ 70,182	\$ -	\$ 70,182
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 8,190,444	\$ 1,547,421	\$ 9,737,865	\$ 8,532,978	\$ 1,455,155	\$ 9,988,133	\$ 8,863,800	\$ 1,403,214	\$ 10,267,014
EXPENDITURES									
Certificated Salaries	\$ 3,343,690	\$ 693,371	\$ 4,037,062	\$ 3,145,787	\$ 967,489	\$ 4,113,276	\$ 3,530,284	\$ 660,686	\$ 4,190,970
Classified Salaries	\$ 1,104,444	\$ 704,079	\$ 1,808,524	\$ 1,118,978	\$ 713,204	\$ 1,832,181	\$ 1,135,762	\$ 723,902	\$ 1,859,664
Benefits	\$ 1,728,325	\$ 954,477	\$ 2,682,802	\$ 1,739,734	\$ 1,021,510	\$ 2,761,244	\$ 1,837,944	\$ 975,080	\$ 2,813,023
Books and Supplies	\$ 189,080	\$ 218,229	\$ 407,309	\$ 189,080	\$ 157,839	\$ 346,919	\$ 189,080	\$ 157,839	\$ 346,919
Other Services & Oper. Exp	\$ 654,058	\$ 561,417	\$ 1,215,476	\$ 665,480	\$ 519,525	\$ 1,185,004	\$ 665,785	\$ 519,525	\$ 1,185,310
Capital Outlay	\$ -	\$ 146,633	\$ 146,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 140,000	\$ 492,436	\$ 632,436	\$ 140,000	\$ 529,748	\$ 669,748	\$ 140,000	\$ 570,044	\$ 710,044
Transfer of Indirect	\$ (170,121)	\$ 170,121	\$ -	\$ (170,121)	\$ 170,121	\$ -	\$ (170,121)	\$ 170,121	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,989,477	\$ 3,940,764	\$ 10,930,241	\$ 6,828,937	\$ 4,079,435	\$ 10,908,372	\$ 7,328,735	\$ 3,777,195	\$ 11,105,930
Excess / (Deficiency)	\$ 1,200,967	\$ (2,393,344)	\$ (1,192,377)	\$ 1,704,042	\$ (2,624,281)	\$ (920,239)	\$ 1,535,066	\$ (2,373,982)	\$ (838,916)
Contributions	\$ (1,780,934)	\$ 1,780,934	\$ -	\$ (1,816,553)	\$ 1,816,553	\$ -	\$ (1,852,884)	\$ 1,852,884	\$ -
NET	\$ (579,967)	\$ (612,409)	\$ (1,192,377)	\$ (112,511)	\$ (807,728)	\$ (920,239)	\$ (317,819)	\$ (521,098)	\$ (838,916)
FUND BALANCE, RESERVES									
Beginning Balance	\$ 1,614,733	\$ 1,960,791	\$ 3,575,524	\$ 1,034,765	\$ 1,348,382	\$ 2,383,148	\$ 922,254	\$ 540,655	\$ 1,462,909
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 1,034,765	\$ 1,348,382	\$ 2,383,148	\$ 922,254	\$ 540,655	\$ 1,462,909	\$ 604,436	\$ 19,557	\$ 623,992
AVAILBLE RESERVES									
Restricted		\$ 1,348,382	\$ 1,348,382		\$ 540,655	\$ 540,655		\$ 19,557	\$ 19,557
Committed			\$ -			\$ -			\$ -
Assigned			\$ -			\$ -			\$ -
Reserve for Economic Uncertainties	\$ 1,034,765		\$ 1,034,765	\$ 922,254		\$ 922,254	\$ 604,436		\$ 604,436
Unassigned/Unappropriated			\$ -			\$ -			\$ -
Total - Fund Balance	\$ 1,034,765	\$ 1,348,382	\$ 2,383,148	\$ 922,254	\$ 540,655	\$ 1,462,909	\$ 604,436	\$ 19,557	\$ 623,992

Unassigned Reserve (including 4% REU)

9.47%

8.45%

5.44%

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 Adopted Budget

Financial Activity: All Funds

Description	General Fund (01)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Special Reserve for Non-Capital Outlay Projects Fund (17)	Capital Facilities Fund (25)	Special Reserve for Capital Outlay Projects Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							\$ -
State Aid & EPA	\$ 4,223,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,223,245
Property Taxes & Misc. Local	\$ 3,700,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,700,971
Total General Purpose	\$ 7,924,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,924,216
Federal Revenues	\$ 397,673	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 597,673
Other State Revenues	\$ 1,258,020	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 1,478,020
Other Local Revenues	\$ 157,956	\$ 4,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 201,956
TOTAL - REVENUES	\$ 9,737,865	\$ 424,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 10,201,865
EXPENDITURES							
Certificated Salaries	\$ 4,037,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,037,062
Classified Salaries	\$ 1,808,524	\$ 172,301	\$ -	\$ -	\$ -	\$ -	\$ 1,980,825
Employee Benefits (All)	\$ 2,682,802	\$ 88,811	\$ -	\$ -	\$ -	\$ -	\$ 2,771,613
Books & Supplies	\$ 407,309	\$ 168,653	\$ -	\$ -	\$ -	\$ -	\$ 575,962
Other Operating Expenses (Services)	\$ 1,215,476	\$ 3,500	\$ -	\$ -	\$ -	\$ 506,000	\$ 1,724,976
Capital Outlay	\$ 146,633	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,146,633
Other Outgo	\$ 632,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,436
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - EXPENDITURES	\$ 10,930,241	\$ 433,264	\$ -	\$ -	\$ -	\$ 5,506,000	\$ 16,869,506
EXCESS (DEFICIENCY)	\$ (1,192,377)	\$ (9,264)	\$ -	\$ -	\$ 40,000	\$ (5,506,000)	\$ (6,667,641)
OTHER SOURCES/USES							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Other Sources	\$ -			\$ -	\$ -	\$ -	
Net Other Sources (Uses)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL - OTHER SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE INCREASE	\$ (1,192,377)	\$ (9,264)	\$ -	\$ -	\$ 40,000	\$ (5,506,000)	\$ (6,667,641)
FUND BALANCE							
Beginning Fund Balance	\$ 3,575,524	\$ 126,827	\$ 127,606	\$ 706,859	\$ 488,693	\$ 6,313,627	\$ 11,339,136
Audit Adjustment	\$ -	\$ -	\$ -			\$ -	\$ -
Adjusted Beginning Balance	\$ 3,575,524	\$ 126,827	\$ 127,606	\$ 706,859	\$ 488,693	\$ 6,313,627	\$ 11,339,136
Ending Balance, June 30	\$ 2,383,148	\$ 117,563	\$ 127,606	\$ 706,859	\$ 528,693	\$ 807,627	\$ 4,671,496

SONORA ELEMENTARY SCHOOL DISTRICT
2024-2025 Adopted Budget
One-Time Funds

Res	Program	Expiration	Award	Prior Year Expensed	2023-2024 EXPENSED	2024-2025 Budget	Remaining Funds	
3220	Coronavirus Relief Fund (CR Fund)	5/31/2021	\$ 326,983	\$ 326,983			\$ -	
3210	ESSER I	9/30/2022	\$ 292,323	\$ 292,323			\$ -	
3215	Governor's Emergency Education Relief - GEER	9/30/2022	\$ 36,801	\$ 36,801			\$ -	
3212	ESSER II	9/30/2023	\$ 1,157,627	\$ 1,157,627			\$ -	
3213	ESSER III - 80%	9/30/2024	\$ 2,081,822	\$ 1,390,963	\$ 690,859		\$ -	Expires 23-24
3214	ESSER III - 20% (1) - Learning Loss	9/30/2024	\$ 520,456	\$ 222,883	\$ 297,573		\$ -	Expires 23-24
3216	ESSER II - STATE RESERVE	9/30/2023	\$ 67,676	\$ 67,676			\$ -	
3217	GEER II	9/30/2023	\$ 15,532	\$ 15,532			\$ -	
3218	ESSER III - STATE RESERVE	9/30/2024	\$ 44,117	\$ -	\$ 44,117		\$ -	Expires 23-24
3219	ESSER III - LEARNING LOSS	9/30/2024	\$ 76,050	\$ -	\$ 76,050		\$ -	Expires 23-24
7420	State learning Loss Mitigation Funds	6/30/2021	\$ 56,221	\$ 56,221			\$ -	
7422	In-Person Instruction Grant (IPI)	9/30/2024	\$ 243,029	\$ 243,029			\$ -	
7425	Expanded Learning Opportunities Grant (ELO)	9/30/2024	\$ 212,293	\$ 212,293			\$ -	
7426	Expanded Learning Opportunities Grant (ELO) - Para	9/30/2024	\$ 43,963	\$ 43,963			\$ -	
6266	Educator Effectiveness	6/30/2026	\$ 154,829	\$ 39,656	\$ 26,068		\$ 89,105	
6762	Art, Music, Instructional Material Grant	6/30/2026	\$ 427,954	\$ 133,620		\$ 294,334	\$ -	
7435	Learning Recovery Emergency Funds	6/30/2028	\$ 590,251	\$ 73,107	\$ 203,894		\$ 313,248.97	
All Funds Total			\$ 6,347,927		\$ 1,338,561	\$ 294,334	\$ 402,353	

*14.4% reduction

SONORA ELEMENTARY SCHOOL DISTRICT

2024-2025 Adopted Budget

Cash Flow Worksheet

Description	July	August	September	October	November	December	January	February	March	April	May	June	Total
BEGINNING CASH	\$ 3,650,186	\$ 4,059,198	\$ 3,791,286	\$ 3,960,455	\$ 3,698,337	\$ 3,601,975	\$ 4,574,328	\$ 4,268,181	\$ 3,725,614	\$ 3,219,937	\$ 3,866,729	\$ 3,595,062	
RECEIPTS													
LCFF Sources													
State Aid	\$ 378,018	\$ 378,018	\$ 686,816	\$ 320,432	\$ 320,432	\$ 335,122	\$ 298,957	\$ 260,861	\$ 289,957	\$ 298,957	\$ 357,321	\$ 298,354	\$ 4,223,245
Property Tax	\$ 250,000	\$ 165,141	\$ 289,987	\$ 9,177	\$ 289,987	\$ 1,395,952	\$ 9,177	\$ -	\$ -	\$ 1,232,373	\$ 9,177	\$ 50,000	\$ 3,700,971
Federal Revenue	\$ 50,000	\$ -	\$ -	\$ 19,782	\$ -	\$ 2,746	\$ 145,292	\$ -	\$ 12,726	\$ -	\$ 167,127	\$ -	\$ 397,673
Other State Revenue	\$ 55,813	\$ 172,338	\$ 47,627	\$ 371,872	\$ 172,139	\$ 47,627	\$ 100,588	\$ 70,560	\$ 70,560	\$ 47,627	\$ 70,560	\$ 30,709	\$ 1,258,020
Other Local Revenue	\$ 3,891	\$ 26,780	\$ 26,780	\$ 9,607	\$ 3,121	\$ 21,635	\$ 11,694	\$ 30,000	\$ 3,121	\$ 12,017	\$ 6,189	\$ 3,121	\$ 157,956
Interfund Transfers in													\$ -
All Other Financing Sources													\$ -
RECEIPTS	\$ 737,722	\$ 742,277	\$ 1,051,210	\$ 730,870	\$ 785,679	\$ 1,803,082	\$ 565,708	\$ 361,421	\$ 376,364	\$ 1,590,974	\$ 610,374	\$ 382,184	\$ 9,737,865
DISBURSEMENTS													
Certificated Salaries	\$ 44,904	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,923	\$ 362,928	\$ 4,037,062
Classified Salaries	\$ 69,015	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 158,137	\$ 1,808,522
Employee Benefits	\$ 92,319	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,498	\$ 235,503	\$ 2,682,802
Books and Supplies	\$ 9,040	\$ 120,000	\$ 25,297	\$ 13,799	\$ 25,297	\$ 50,250	\$ 25,297	\$ 13,799	\$ 25,297	\$ 60,138	\$ 25,297	\$ 13,798	\$ 407,309
Services	\$ 113,432	\$ 133,631	\$ 100,186	\$ 133,631	\$ 100,186	\$ 23,921	\$ 60,000	\$ 133,631	\$ 100,186	\$ 76,486	\$ 100,186	\$ 140,000	\$ 1,215,476
Capital Outlay												\$ 146,633	\$ 146,633
Other Outgo				\$ 89,000			\$ 30,000			\$ 51,000		\$ 462,436	\$ 632,436
Interfund Transfers Out													\$ -
All Other Financing Uses													\$ -
DISBURSEMENTS	\$ 328,710	\$ 1,010,189	\$ 882,041	\$ 992,988	\$ 882,041	\$ 830,729	\$ 871,855	\$ 903,988	\$ 882,041	\$ 944,182	\$ 882,041	\$ 1,519,435	\$ 10,930,240
NET	\$ 409,012	\$ (267,912)	\$ 169,169	\$ (262,118)	\$ (96,362)	\$ 972,353	\$ (306,147)	\$ (542,567)	\$ (505,677)	\$ 646,792	\$ (271,667)	\$ (1,137,618)	
ENDING CASH	\$ 4,059,198	\$ 3,791,286	\$ 3,960,455	\$ 3,698,337	\$ 3,601,975	\$ 4,574,328	\$ 4,268,181	\$ 3,725,614	\$ 3,219,937	\$ 3,866,729	\$ 3,595,062	\$ 2,457,444	

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: Sonora Elementary School District

Date: 06/07/2024

Adoption Date: 06/18/2024

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: Library

Date: 06/12/2024

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Stephanie Shatto

Title: Chief Business Official

Telephone: 209-532-5491

E-mail: sshatto@sesk12.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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	

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

55 72371 0000000
Form CB
F8B6RRZU7X(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X	 X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/18/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	617.67	617.67	682.02	642.92	642.92	658.75
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)	617.67	617.67	682.02	642.92	642.92	658.75
5. District Funded County Program ADA						
a. County Community Schools	.67	.67	.67	.68	.68	.68
b. Special Education-Special Day Class	.77	.77	.77	.78	.78	.78
c. Special Education-NPS/LCI	0.00	0.00	0.00			
d. Special Education Extended Year	.06	.06	.06	.06	.06	.06
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.50	1.50	1.50	1.52	1.52	1.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	619.17	619.17	683.52	644.44	644.44	660.27
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	8,142,047.00	0.00	8,142,047.00	7,924,216.00	0.00	7,924,216.00	-2.7%
2) Federal Revenue		8100-8299	58,878.40	1,499,790.85	1,558,669.25	59,090.61	338,582.00	397,672.61	-74.5%
3) Other State Revenue		8300-8599	137,975.49	1,232,542.53	1,370,518.02	141,004.00	1,117,016.00	1,258,020.00	-8.2%
4) Other Local Revenue		8600-8799	123,322.52	155,514.07	278,836.59	66,133.73	91,822.50	157,956.23	-43.4%
5) TOTAL, REVENUES			8,462,223.41	2,887,847.45	11,350,070.86	8,190,444.34	1,547,420.50	9,737,864.84	-14.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,950,754.82	1,085,770.26	4,036,525.08	3,343,690.47	693,371.06	4,037,061.53	0.0%
2) Classified Salaries		2000-2999	1,165,795.43	532,146.62	1,697,942.05	1,104,444.40	704,079.32	1,808,523.72	6.5%
3) Employee Benefits		3000-3999	1,579,631.96	954,228.41	2,533,860.37	1,728,324.96	954,476.99	2,682,801.95	5.9%
4) Books and Supplies		4000-4999	264,558.73	512,998.62	777,557.35	189,080.00	218,229.00	407,309.00	-47.6%
5) Services and Other Operating Expenditures		5000-5999	721,900.31	505,447.07	1,227,347.38	654,058.47	561,417.42	1,215,475.89	-1.0%
6) Capital Outlay		6000-6999	12,083.00	259,353.94	271,436.94	0.00	146,633.37	146,633.37	-46.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	162,591.05	374,236.00	536,827.05	140,000.00	492,436.00	632,436.00	17.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(169,463.93)	169,463.93	0.00	(170,121.00)	170,121.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,687,851.37	4,393,644.85	11,081,496.22	6,989,477.30	3,940,764.16	10,930,241.46	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,774,372.04	(1,505,797.40)	268,574.64	1,200,967.04	(2,393,343.66)	(1,192,376.62)	-544.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	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	(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			329,913.47	(61,338.83)	268,574.64	(579,967.38)	(612,409.24)	(1,192,376.62)	-544.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,146,597.28	1,999,287.18	3,145,884.46	1,614,732.75	1,960,791.45	3,575,524.20	13.7%
b) Audit Adjustments		9793	138,222.00	22,843.10	161,065.10	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,284,819.28	2,022,130.28	3,306,949.56	1,614,732.75	1,960,791.45	3,575,524.20	8.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,819.28	2,022,130.28	3,306,949.56	1,614,732.75	1,960,791.45	3,575,524.20	8.1%
2) Ending Balance, June 30 (E + F1e)			1,614,732.75	1,960,791.45	3,575,524.20	1,034,765.37	1,348,382.21	2,383,147.58	-33.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,960,791.45	1,960,791.45	0.00	1,348,382.21	1,348,382.21	-31.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,614,732.75	0.00	1,614,732.75	1,034,765.37	0.00	1,034,765.37	-35.9%
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	1,168,180.90	2,457,111.51	3,625,292.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,112.76)	0.00	(105,112.76)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	8,839.70	82,407.13	91,246.83				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	286,820.11	0.00	286,820.11				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,358,727.95	2,539,518.64	3,898,246.59				
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	251,791.41	59,850.63	311,642.04				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	88,038.00	0.00	88,038.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	61,847.00	61,847.00				
6) TOTAL, LIABILITIES			339,829.41	121,697.63	461,527.04				
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)			1,018,898.54	2,417,821.01	3,436,719.55				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,497,789.00	0.00	3,497,789.00	3,430,863.00	0.00	3,430,863.00	-1.9%
Education Protection Account State Aid - Current Year		8012	1,009,654.00	0.00	1,009,654.00	792,381.72	0.00	792,381.72	-21.5%
State Aid - Prior Years		8019	41,428.00	0.00	41,428.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	24,752.00	0.00	24,752.00	25,494.56	0.00	25,494.56	3.0%
Timber Yield Tax		8022	342.00	0.00	342.00	352.26	0.00	352.26	3.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,990,368.00	0.00	2,990,368.00	3,080,079.04	0.00	3,080,079.04	3.0%
Unsecured Roll Taxes		8042	74,707.00	0.00	74,707.00	76,948.21	0.00	76,948.21	3.0%
Prior Years' Taxes		8043	1,105.00	0.00	1,105.00	1,138.15	0.00	1,138.15	3.0%
Supplemental Taxes		8044	109,597.00	0.00	109,597.00	112,884.91	0.00	112,884.91	3.0%
Education Revenue Augmentation Fund (ERAF)		8045	392,305.00	0.00	392,305.00	404,074.15	0.00	404,074.15	3.0%
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			8,142,047.00	0.00	8,142,047.00	7,924,216.00	0.00	7,924,216.00	-2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,142,047.00	0.00	8,142,047.00	7,924,216.00	0.00	7,924,216.00	-2.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,090.61	0.00	55,090.61	55,090.61	0.00	55,090.61	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		312,577.03	312,577.03		280,000.00	280,000.00	-10.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		50,994.00	50,994.00		25,000.00	25,000.00	-51.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		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		52,514.26	52,514.26		25,000.00	25,000.00	-52.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,787.79	1,083,705.56	1,087,493.35	4,000.00	8,582.00	12,582.00	-98.8%
TOTAL, FEDERAL REVENUE			58,878.40	1,499,790.85	1,558,669.25	59,090.61	338,582.00	397,672.61	-74.5%
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	24,512.00	0.00	24,512.00	23,476.00	0.00	23,476.00	-4.2%
Lottery - Unrestricted and Instructional Materials		8560	113,463.49	46,225.06	159,688.55	117,528.00	46,225.00	163,753.00	2.5%
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	1,186,317.47	1,186,317.47	0.00	1,070,791.00	1,070,791.00	-9.7%
TOTAL, OTHER STATE REVENUE			137,975.49	1,232,542.53	1,370,518.02	141,004.00	1,117,016.00	1,258,020.00	-8.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	66,133.73	0.00	66,133.73	66,133.73	0.00	66,133.73	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	57,188.79	155,514.07	212,702.86	0.00	91,822.50	91,822.50	-56.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			123,322.52	155,514.07	278,836.59	66,133.73	91,822.50	157,956.23	-43.4%
TOTAL, REVENUES			8,462,223.41	2,887,847.45	11,350,070.86	8,190,444.34	1,547,420.50	9,737,864.84	-14.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,612,078.40	730,613.16	3,342,691.56	2,864,494.87	648,263.05	3,512,757.92	5.1%
Certificated Pupil Support Salaries		1200	34,981.74	109,598.62	144,580.36	71,436.30	200.00	71,636.30	-50.5%
Certificated Supervisors' and Administrators' Salaries		1300	303,694.68	245,558.48	549,253.16	407,759.30	44,908.01	452,667.31	-17.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,950,754.82	1,085,770.26	4,036,525.08	3,343,690.47	693,371.06	4,037,061.53	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	155,385.94	433,487.61	588,873.55	92,693.88	525,186.14	617,880.02	4.9%
Classified Support Salaries		2200	285,768.61	59,985.99	345,754.60	271,456.07	70,096.36	341,552.43	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	216,965.94	3,200.00	220,165.94	208,163.00	4,200.00	212,363.00	-3.5%
Clerical, Technical and Office Salaries		2400	364,473.44	34,123.02	398,596.46	396,570.31	8,800.00	405,370.31	1.7%
Other Classified Salaries		2900	143,201.50	1,350.00	144,551.50	135,561.14	95,796.82	231,357.96	60.1%
TOTAL, CLASSIFIED SALARIES			1,165,795.43	532,146.62	1,697,942.05	1,104,444.40	704,079.32	1,808,523.72	6.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	556,963.24	552,540.33	1,109,503.57	638,292.30	500,451.89	1,138,744.19	2.6%
PERS		3201-3202	293,118.36	131,115.98	424,234.34	304,600.28	195,734.07	500,334.35	17.9%
OASDI/Medicare/Alternative		3301-3302	127,449.49	54,661.67	182,111.16	146,151.14	66,009.94	212,161.08	16.5%
Health and Welfare Benefits		3401-3402	475,772.68	178,512.14	654,284.82	506,571.99	160,000.00	666,571.99	1.9%
Unemployment Insurance		3501-3502	3,184.80	888.84	4,073.64	2,223.12	698.71	2,921.83	-28.3%
Workers' Compensation		3601-3602	93,143.39	36,509.45	129,652.84	100,486.13	31,582.38	132,068.51	1.9%
OPEB, Allocated		3701-3702	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,579,631.96	954,228.41	2,533,860.37	1,728,324.96	954,476.99	2,682,801.95	5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,550.04	222,529.61	254,079.65	0.00	49,000.00	49,000.00	-80.7%
Books and Other Reference Materials		4200	24,221.68	23,053.30	47,274.98	0.00	71,745.00	71,745.00	51.8%
Materials and Supplies		4300	197,587.42	137,379.14	334,966.56	189,080.00	76,484.00	265,564.00	-20.7%
Noncapitalized Equipment		4400	9,191.86	123,890.82	133,082.68	0.00	5,000.00	5,000.00	-96.2%
Food		4700	2,007.73	6,145.75	8,153.48	0.00	16,000.00	16,000.00	96.2%
TOTAL, BOOKS AND SUPPLIES			264,558.73	512,998.62	777,557.35	189,080.00	218,229.00	407,309.00	-47.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,833.33	87,417.73	90,251.06	58,912.33	261,676.00	320,588.33	255.2%
Travel and Conferences		5200	485.59	26,359.05	26,844.64	0.00	8,364.01	8,364.01	-68.8%
Dues and Memberships		5300	9,977.89	80,417.12	90,395.01	16,918.00	0.00	16,918.00	-81.3%
Insurance		5400 - 5450	102,450.00	0.00	102,450.00	122,270.00	0.00	122,270.00	19.3%
Operations and Housekeeping Services		5500	188,126.13	6,337.00	194,463.13	199,849.14	0.00	199,849.14	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,956.27	22,294.89	117,251.16	54,504.00	69,496.53	124,000.53	5.8%
Transfers of Direct Costs		5710	(3,554.75)	3,554.75	0.00	(8,500.00)	8,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	314,015.80	276,671.56	590,687.36	206,145.00	213,380.88	419,525.88	-29.0%
Communications		5900	12,610.05	2,394.97	15,005.02	3,960.00	0.00	3,960.00	-73.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			721,900.31	505,447.07	1,227,347.38	654,058.47	561,417.42	1,215,475.89	-1.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,500.00	10,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	217,841.11	217,841.11	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,083.00	31,012.83	43,095.83	0.00	146,633.37	146,633.37	240.2%
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			12,083.00	259,353.94	271,436.94	0.00	146,633.37	146,633.37	-46.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	26,041.00	26,041.00	0.00	26,041.00	26,041.00	0.0%
Payments to County Offices		7142	25,485.28	348,195.00	373,680.28	0.00	466,395.00	466,395.00	24.8%
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	48,105.77	0.00	48,105.77	50,000.00	0.00	50,000.00	3.9%
Other Debt Service - Principal		7439	89,000.00	0.00	89,000.00	90,000.00	0.00	90,000.00	1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			162,591.05	374,236.00	536,827.05	140,000.00	492,436.00	632,436.00	17.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(169,463.93)	169,463.93	0.00	(170,121.00)	170,121.00	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			(169,463.93)	169,463.93	0.00	(170,121.00)	170,121.00	0.00	0.0%
TOTAL, EXPENDITURES			6,687,851.37	4,393,644.85	11,081,496.22	6,989,477.30	3,940,764.16	10,930,241.46	-1.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	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			(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	0.00	0.0%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	8,142,047.00	0.00	8,142,047.00	7,924,216.00	0.00	7,924,216.00	-2.7%
2) Federal Revenue		8100-8299	58,878.40	1,499,790.85	1,558,669.25	59,090.61	338,582.00	397,672.61	-74.5%
3) Other State Revenue		8300-8599	137,975.49	1,232,542.53	1,370,518.02	141,004.00	1,117,016.00	1,258,020.00	-8.2%
4) Other Local Revenue		8600-8799	123,322.52	155,514.07	278,836.59	66,133.73	91,822.50	157,956.23	-43.4%
5) TOTAL, REVENUES			8,462,223.41	2,887,847.45	11,350,070.86	8,190,444.34	1,547,420.50	9,737,864.84	-14.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	4,008,829.75	2,598,826.82	6,607,656.57	4,226,254.30	2,524,763.74	6,751,018.04	2.2%
2) Instruction - Related Services	2000-2999		576,255.06	416,130.61	992,385.67	625,267.00	162,637.29	787,904.29	-20.6%
3) Pupil Services	3000-3999		411,584.85	394,541.22	806,126.07	509,917.87	466,620.41	976,538.28	21.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	10,286.11	0.00	10,286.11	New
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		830,815.29	203,102.71	1,033,918.00	793,577.91	174,121.00	967,698.91	-6.4%
8) Plant Services	8000-8999		697,775.37	406,807.49	1,104,582.86	684,174.11	120,185.72	804,359.83	-27.2%
9) Other Outgo	9000-9999		162,591.05	374,236.00	536,827.05	140,000.00	492,436.00	632,436.00	17.8%
10) TOTAL, EXPENDITURES			6,687,851.37	4,393,644.85	11,081,496.22	6,989,477.30	3,940,764.16	10,930,241.46	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,774,372.04	(1,505,797.40)	268,574.64	1,200,967.04	(2,393,343.66)	(1,192,376.62)	-544.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		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		(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,444,458.57)	1,444,458.57	0.00	(1,780,934.42)	1,780,934.42	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			329,913.47	(61,338.83)	268,574.64	(579,967.38)	(612,409.24)	(1,192,376.62)	-544.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		1,146,597.28	1,999,287.18	3,145,884.46	1,614,732.75	1,960,791.45	3,575,524.20	13.7%
b) Audit Adjustments	9793		138,222.00	22,843.10	161,065.10	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,284,819.28	2,022,130.28	3,306,949.56	1,614,732.75	1,960,791.45	3,575,524.20	8.1%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,819.28	2,022,130.28	3,306,949.56	1,614,732.75	1,960,791.45	3,575,524.20	8.1%
2) Ending Balance, June 30 (E + F1e)			1,614,732.75	1,960,791.45	3,575,524.20	1,034,765.37	1,348,382.21	2,383,147.58	-33.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	1,960,791.45	1,960,791.45	0.00	1,348,382.21	1,348,382.21	-31.2%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		1,614,732.75	0.00	1,614,732.75	1,034,765.37	0.00	1,034,765.37	-35.9%
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	461,571.04	276,847.87
5810	Other Restricted Federal	0.00	614.00
6266	Educator Effectiveness, FY 2021-22	89,104.51	89,104.51
6300	Lottery: Instructional Materials	184,252.85	114,732.85
6500	Special Education	0.00	1,709.39
6546	Mental Health-Related Services	22,024.70	22,024.70
6547	Special Education Early Intervention Preschool Grant	32,349.00	32,349.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	294,334.10	168,059.63
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	18,156.83	37,549.93
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	146,633.37	0.00
7311	Classified School Employee Professional Development Block Grant	180.00	180.00
7435	Learning Recovery Emergency Block Grant	313,841.45	313,841.45
7510	Low-Performing Students Block Grant	79,921.00	79,921.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	244,037.20	137,062.48
8210	Student Activity Funds	74,385.40	74,385.40
Total, Restricted Balance		1,960,791.45	1,348,382.21

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	2,287.12	2,287.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,287.12	2,287.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,287.12	2,287.12	0.0%
2) Ending Balance, June 30 (E + F1e)			2,287.12	2,287.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,287.12	2,287.12	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	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,287.12	2,287.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,287.12	2,287.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,287.12	2,287.12	0.0%
2) Ending Balance, June 30 (E + F1e)			2,287.12	2,287.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,287.12	2,287.12	0.0%
c) Committed					

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

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
8210	Student Activity Funds	2,287.12	2,287.12
Total, Restricted Balance		2,287.12	2,287.12

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	227,467.37	200,000.00	-12.1%
3) Other State Revenue		8300-8599	200,000.00	220,000.00	10.0%
4) Other Local Revenue		8600-8799	5,530.28	4,000.00	-27.7%
5) TOTAL, REVENUES			432,997.65	424,000.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,267.83	172,300.79	13.2%
3) Employee Benefits		3000-3999	93,747.75	88,810.78	-5.3%
4) Books and Supplies		4000-4999	226,751.21	168,652.50	-25.6%
5) Services and Other Operating Expenditures		5000-5999	9,184.00	3,500.00	-61.9%
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			481,950.79	433,264.07	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,953.14)	(9,264.07)	-81.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,953.14)	(9,264.07)	-81.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,780.56	126,827.42	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,780.56	126,827.42	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,780.56	126,827.42	-27.8%
2) Ending Balance, June 30 (E + F1e)			126,827.42	117,563.35	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,262.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	112,564.89	123,215.85	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(5,652.50)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	138,668.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,710.12)		
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	14,262.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			150,220.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,718.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,102.11		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,820.57		
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)			138,400.15		
FEDERAL REVENUE					
Child Nutrition Programs		8220	227,467.37	200,000.00	-12.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			227,467.37	200,000.00	-12.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	200,000.00	220,000.00	10.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,000.00	220,000.00	10.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,000.00	1,000.00	-66.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,530.28	3,000.00	18.6%
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			5,530.28	4,000.00	-27.7%
TOTAL, REVENUES			432,997.65	424,000.00	-2.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	97,773.88	103,375.35	5.7%
Classified Supervisors' and Administrators' Salaries		2300	54,493.95	68,925.44	26.5%
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			152,267.83	172,300.79	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,143.08	47,899.62	19.3%
OASDI/Medicare/Alternative		3301-3302	11,434.31	13,181.01	15.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	38,437.50	23,750.00	-38.2%
Unemployment Insurance		3501-3502	293.07	86.15	-70.6%
Workers' Compensation		3601-3602	3,439.79	3,894.00	13.2%
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			93,747.75	88,810.78	-5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,001.69	2,000.00	-94.1%
Noncapitalized Equipment		4400	24,282.15	5,652.50	-76.7%
Food		4700	168,467.37	161,000.00	-4.4%
TOTAL, BOOKS AND SUPPLIES			226,751.21	168,652.50	-25.6%
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	9,184.00	3,500.00	-61.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,184.00	3,500.00	-61.9%
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			481,950.79	433,264.07	-10.1%
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		2024-25	Percent
			Estimated	Actuals		
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	227,467.37	200,000.00	-12.1%
3) Other State Revenue		8300-8599	200,000.00	220,000.00	10.0%
4) Other Local Revenue		8600-8799	5,530.28	4,000.00	-27.7%
5) TOTAL, REVENUES			432,997.65	424,000.00	-2.1%
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		481,950.79	433,264.07	-10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			481,950.79	433,264.07	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,953.14)	(9,264.07)	-81.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,953.14)	(9,264.07)	-81.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,780.56	126,827.42	-27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,780.56	126,827.42	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,780.56	126,827.42	-27.8%
2) Ending Balance, June 30 (E + F1e)			126,827.42	117,563.35	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,262.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	112,564.89	123,215.85	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(5,652.50)	New

				2023-24 Estimated Actuals	2024-25 Budget
Resource	Description				
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)			90,393.75	121,044.71
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds			22,171.14	2,171.14
Total, Restricted Balance				112,564.89	123,215.85

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,199.02	0.00	-100.0%
5) TOTAL, REVENUES			3,199.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,300.00	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			12,300.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,100.98)	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)			(9,100.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,707.09	127,606.11	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,707.09	127,606.11	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,707.09	127,606.11	-6.7%
2) Ending Balance, June 30 (E + F1e)			127,606.11	127,606.11	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	127,606.11	127,606.11	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	131,002.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,396.65)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			127,606.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			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)			127,606.11		
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	3,199.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,199.02	0.00	-100.0%
TOTAL, REVENUES			3,199.02	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,300.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,300.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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			12,300.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,199.02	0.00	-100.0%
5) TOTAL, REVENUES			3,199.02	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,300.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,300.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,100.98)	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)			(9,100.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,707.09	127,606.11	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,707.09	127,606.11	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,707.09	127,606.11	-6.7%
2) Ending Balance, June 30 (E + F1e)			127,606.11	127,606.11	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	127,606.11	127,606.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,299.44	0.00	-100.0%
5) TOTAL, REVENUES			16,299.44	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,299.44	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)			16,299.44	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	690,559.36	706,858.80	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			690,559.36	706,858.80	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			690,559.36	706,858.80	2.4%
2) Ending Balance, June 30 (E + F1e)			706,858.80	706,858.80	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	706,858.80	706,858.80	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	721,675.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,816.81)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			706,858.80		
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)			706,858.80		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,299.44	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,299.44	0.00	-100.0%
TOTAL, REVENUES			16,299.44	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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,299.44	0.00	-100.0%
5) TOTAL, REVENUES			16,299.44	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,299.44	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)			16,299.44	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	690,559.36	706,858.80	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			690,559.36	706,858.80	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			690,559.36	706,858.80	2.4%
2) Ending Balance, June 30 (E + F1e)			706,858.80	706,858.80	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	706,858.80	706,858.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,011.14	40,000.00	-25.9%
5) TOTAL, REVENUES			54,011.14	40,000.00	-25.9%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,306.25	0.00	-100.0%
6) Capital Outlay		6000-6999	204,158.82	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			215,465.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,453.93)	40,000.00	-124.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(161,453.93)	40,000.00	-124.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,880.10	488,693.17	-25.4%
b) Audit Adjustments		9793	(4,733.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			650,147.10	488,693.17	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,147.10	488,693.17	-24.8%
2) Ending Balance, June 30 (E + F1e)			488,693.17	528,693.17	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	493,426.17	533,426.17	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,733.00)	(4,733.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	514,198.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,424.71)		
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			494,774.02		
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)			494,774.02		
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	12,531.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	41,479.20	40,000.00	-3.6%
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			54,011.14	40,000.00	-25.9%
TOTAL, REVENUES			54,011.14	40,000.00	-25.9%
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	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	11,306.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,306.25	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	35,500.00	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	168,658.82	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			204,158.82	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			215,465.07	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,011.14	40,000.00	-25.9%
5) TOTAL, REVENUES			54,011.14	40,000.00	-25.9%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		215,465.07	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			215,465.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(161,453.93)	40,000.00	-124.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(161,453.93)	40,000.00	-124.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,880.10	488,693.17	-25.4%
b) Audit Adjustments		9793	(4,733.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			650,147.10	488,693.17	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,147.10	488,693.17	-24.8%
2) Ending Balance, June 30 (E + F1e)			488,693.17	528,693.17	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	493,426.17	533,426.17	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,733.00)	(4,733.00)	0.0%

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
9010		Other Restricted Local	493,426.17	533,426.17
Total, Restricted Balance			493,426.17	533,426.17

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	160,210.91	0.00	-100.0%
5) TOTAL, REVENUES			160,210.91	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	281,625.00	506,000.00	79.7%
6) Capital Outlay		6000-6999	230,000.00	5,000,000.00	2,073.9%
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			511,625.00	5,506,000.00	976.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(351,414.09)	(5,506,000.00)	1,466.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,414.09)	(5,506,000.00)	1,466.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,782,359.61	6,313,626.52	-6.9%
b) Audit Adjustments		9793	(117,319.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,665,040.61	6,313,626.52	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,665,040.61	6,313,626.52	-5.3%
2) Ending Balance, June 30 (E + F1e)			6,313,626.52	807,626.52	-87.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
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	6,313,626.52	807,626.52	-87.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,819,509.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(204,529.08)		
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	88,038.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,703,018.51		
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	281,718.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			281,718.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,421,300.51		
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	160,210.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,210.91	0.00	-100.0%
TOTAL, REVENUES			160,210.91	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	281,625.00	506,000.00	79.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			281,625.00	506,000.00	79.7%
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	230,000.00	5,000,000.00	2,073.9%
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			230,000.00	5,000,000.00	2,073.9%
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			511,625.00	5,506,000.00	976.2%
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					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	160,210.91	0.00	-100.0%
5) TOTAL, REVENUES			160,210.91	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		511,625.00	5,506,000.00	976.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			511,625.00	5,506,000.00	976.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(351,414.09)	(5,506,000.00)	1,466.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351,414.09)	(5,506,000.00)	1,466.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,782,359.61	6,313,626.52	-6.9%
b) Audit Adjustments		9793	(117,319.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,665,040.61	6,313,626.52	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,665,040.61	6,313,626.52	-5.3%
2) Ending Balance, June 30 (E + F1e)			6,313,626.52	807,626.52	-87.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
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	6,313,626.52	807,626.52	-87.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	572,367.00	572,367.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			572,367.00	572,367.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			572,367.00	572,367.00	0.0%
2) Ending Balance, June 30 (E + F1e)			572,367.00	572,367.00	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	572,367.00	572,367.00	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		

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			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 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)			0.00		
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					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	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	572,367.00	572,367.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			572,367.00	572,367.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			572,367.00	572,367.00	0.0%
2) Ending Balance, June 30 (E + F1e)			572,367.00	572,367.00	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	572,367.00	572,367.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			3,650,186.00	4,059,198.16	3,791,286.16	3,960,455.16	3,698,337.16	3,601,975.16	4,574,328.16	4,268,181.16
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		378,018.00	378,018.00	686,816.00	320,432.00	320,432.00	335,122.00	298,957.00	260,861.00
Property Taxes	8020- 8079		250,000.00	165,141.00	289,987.00	9,177.00	289,987.00	1,395,952.00	9,177.00	0.00
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299		50,000.00	0.00	0.00	19,782.00	0.00	2,746.00	145,292.00	0.00
Other State Revenue	8300- 8599		55,813.00	172,338.00	47,627.00	371,872.00	172,139.00	47,627.00	100,588.00	70,560.00
Other Local Revenue	8600- 8799		3,891.00	26,780.00	26,780.00	9,607.00	3,121.00	21,635.00	11,694.00	30,000.00
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			737,722.00	742,277.00	1,051,210.00	730,870.00	785,679.00	1,803,082.00	565,708.00	361,421.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		44,904.00	362,923.00	362,923.00	362,923.00	362,923.00	362,923.00	362,923.00	362,923.00
Classified Salaries	2000- 2999		69,015.00	158,137.00	158,137.00	158,137.00	158,137.00	158,137.00	158,137.00	158,137.00
Employee Benefits	3000- 3999		92,318.95	235,498.00	235,498.00	235,498.00	235,498.00	235,498.00	235,498.00	235,498.00
Books and Supplies	4000- 4999		9,040.00	120,000.00	25,297.00	13,799.00	25,297.00	50,250.00	25,297.00	13,799.00
Services	5000- 5999		113,431.89	133,631.00	100,186.00	133,631.00	100,186.00	23,921.00	60,000.00	133,631.00
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499					89,000.00			30,000.00	
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			328,709.84	1,010,189.00	882,041.00	992,988.00	882,041.00	830,729.00	871,855.00	903,988.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
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
<u>Liabilities and Deferred Inflows</u>										
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
<u>Nonoperating</u>										
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)			409,012.16	(267,912.00)	169,169.00	(262,118.00)	(96,362.00)	972,353.00	(306,147.00)	(542,567.00)
F. ENDING CASH (A + E)			4,059,198.16	3,791,286.16	3,960,455.16	3,698,337.16	3,601,975.16	4,574,328.16	4,268,181.16	3,725,614.16
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		3,725,614.16	3,219,937.16	3,866,729.16	3,595,062.16				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	289,957.00	298,957.00	357,321.00	298,353.72	0.00		4,223,244.72	4,223,244.72
Property Taxes	8020-8079	0.00	1,232,373.00	9,177.00	50,000.28			3,700,971.28	3,700,971.28
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	12,726.00	0.00	167,127.00	0.00			397,673.00	397,672.61
Other State Revenue	8300-8599	70,560.00	47,627.00	70,560.00	30,709.00			1,258,020.00	1,258,020.00
Other Local Revenue	8600-8799	3,121.00	12,017.00	6,189.00	3,121.00			157,956.00	157,956.23
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		376,364.00	1,590,974.00	610,374.00	382,184.00	0.00	0.00	9,737,865.00	9,737,864.84
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	362,923.00	362,923.00	362,923.00	362,928.00	0.00		4,037,062.00	4,037,061.53
Classified Salaries	2000-2999	158,137.00	158,137.00	158,137.00	158,137.00			1,808,522.00	1,808,523.72
Employee Benefits	3000-3999	235,498.00	235,498.00	235,498.00	235,503.00			2,682,801.95	2,682,801.95
Books and Supplies	4000-4999	25,297.00	60,138.00	25,297.00	13,798.00			407,309.00	407,309.00
Services	5000-5999	100,186.00	76,486.00	100,186.00	140,000.00			1,215,475.89	1,215,475.89
Capital Outlay	6000-6999				146,633.37			146,633.37	146,633.37
Other Outgo	7000-7499		51,000.00		462,436.00			632,436.00	632,436.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		882,041.00	944,182.00	882,041.00	1,519,435.37	0.00	0.00	10,930,240.21	10,930,241.46
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
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	
<u>Liabilities and Deferred Inflows</u>									
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	
<u>Nonoperating</u>									
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)		(505,677.00)	646,792.00	(271,667.00)	(1,137,251.37)	0.00	0.00	(1,192,375.21)	(1,192,376.62)
F. ENDING CASH (A + E)		3,219,937.16	3,866,729.16	3,595,062.16	2,457,810.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,457,810.79	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
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
<u>Liabilities and Deferred Inflows</u>										
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
<u>Nonoperating</u>										
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)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79
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		2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
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	
<u>Liabilities and Deferred Inflows</u>									
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	
<u>Nonoperating</u>									
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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,457,810.79	2,457,810.79	2,457,810.79	2,457,810.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,457,810.79	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,924,216.00	4.24%	8,260,524.00	3.95%	8,586,465.00
2. Federal Revenues	8100-8299	59,090.61	-0.36%	58,878.00	0.00%	58,878.00
3. Other State Revenues	8300-8599	141,004.00	2.67%	144,771.00	2.42%	148,275.00
4. Other Local Revenues	8600-8799	66,133.73	4.04%	68,806.00	2.00%	70,182.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,780,934.42)	2.00%	(1,816,553.00)	2.00%	(1,852,884.00)
6. Total (Sum lines A1 thru A5c)		6,409,509.92	4.79%	6,716,426.00	4.38%	7,010,916.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,343,690.47		3,145,786.69
b. Step & Column Adjustment				62,796.22		58,797.36
c. Cost-of-Living Adjustment						
d. Other Adjustments				(260,700.00)		325,700.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,343,690.47	-5.92%	3,145,786.69	12.22%	3,530,284.05
2. Classified Salaries						
a. Base Salaries				1,104,444.40		1,118,977.65
b. Step & Column Adjustment				14,533.25		16,784.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,104,444.40	1.32%	1,118,977.65	1.50%	1,135,762.31
3. Employee Benefits	3000-3999	1,728,324.96	0.66%	1,739,733.62	5.65%	1,837,943.89
4. Books and Supplies	4000-4999	189,080.00	0.00%	189,080.00	0.00%	189,080.00
5. Services and Other Operating Expenditures	5000-5999	654,058.47	1.75%	665,479.64	0.05%	665,785.32
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,000.00	0.00%	140,000.00	0.00%	140,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(170,121.00)	0.00%	(170,121.00)	0.00%	(170,121.00)
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)		6,989,477.30	-2.30%	6,828,936.60	7.32%	7,328,734.57
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(579,967.38)		(112,510.60)		(317,818.57)

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)		1,614,732.75		1,034,765.37		922,254.77
2. Ending Fund Balance (Sum lines C and D1)		1,034,765.37		922,254.77		604,436.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,034,765.37		922,254.77		604,436.20
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,034,765.37		922,254.77		604,436.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,034,765.37		922,254.77		604,436.20
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,034,765.37		922,254.77		604,436.20
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.						
B1d is to account for one-time transfer to restricted in 25/26 and then returning back to unrestricted in 26/27						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	338,582.00	-0.40%	337,214.00	2.00%	343,946.00
3. Other State Revenues	8300-8599	1,117,016.00	0.08%	1,117,941.00	-5.25%	1,059,268.00
4. Other Local Revenues	8600-8799	91,822.50	-100.00%	0.00	0.00%	0.00
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	1,780,934.42	2.00%	1,816,553.00	2.00%	1,852,884.00
6. Total (Sum lines A1 thru A5c)		3,328,354.92	-1.70%	3,271,708.00	-0.48%	3,256,098.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				693,371.06		967,489.46
b. Step & Column Adjustment				13,418.40		18,896.22
c. Cost-of-Living Adjustment				260,700.00		(325,700.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	693,371.06	39.53%	967,489.46	-31.71%	660,685.68
2. Classified Salaries						
a. Base Salaries				704,079.32		713,203.56
b. Step & Column Adjustment				9,124.24		10,698.05
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	704,079.32	1.30%	713,203.56	1.50%	723,901.61
3. Employee Benefits	3000-3999	954,476.99	7.02%	1,021,510.34	-4.55%	975,079.51
4. Books and Supplies	4000-4999	218,229.00	-27.67%	157,838.74	0.00%	157,838.74
5. Services and Other Operating Expenditures	5000-5999	561,417.42	-7.46%	519,524.70	0.00%	519,524.70
6. Capital Outlay	6000-6999	146,633.37	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	492,436.00	7.58%	529,747.60	7.61%	570,044.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	170,121.00	0.00%	170,121.00	0.00%	170,121.00
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)		3,940,764.16	3.52%	4,079,435.40	-7.41%	3,777,195.37
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(612,409.24)		(807,727.40)		(521,097.37)

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)		1,960,791.45		1,348,382.21		540,654.81
2. Ending Fund Balance (Sum lines C and D1)		1,348,382.21		540,654.81		19,557.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,348,382.21		540,654.81		19,557.44
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)		1,348,382.21		540,654.81		19,557.44
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.						
B1d is to account for one-time transfer to restricted in 25/26 and then returning back to unrestricted in 26/27						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,924,216.00	4.24%	8,260,524.00	3.95%	8,586,465.00
2. Federal Revenues	8100-8299	397,672.61	-0.40%	396,092.00	1.70%	402,824.00
3. Other State Revenues	8300-8599	1,258,020.00	0.37%	1,262,712.00	-4.37%	1,207,543.00
4. Other Local Revenues	8600-8799	157,956.23	-56.44%	68,806.00	2.00%	70,182.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,737,864.84	2.57%	9,988,134.00	2.79%	10,267,014.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,037,061.53		4,113,276.15
b. Step & Column Adjustment				76,214.62		77,693.58
c. Cost-of-Living Adjustment				260,700.00		(325,700.00)
d. Other Adjustments				(260,700.00)		325,700.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,037,061.53	1.89%	4,113,276.15	1.89%	4,190,969.73
2. Classified Salaries						
a. Base Salaries				1,808,523.72		1,832,181.21
b. Step & Column Adjustment				23,657.49		27,482.71
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	1,808,523.72	1.31%	1,832,181.21	1.50%	1,859,663.92
3. Employee Benefits	3000-3999	2,682,801.95	2.92%	2,761,243.96	1.88%	2,813,023.40
4. Books and Supplies	4000-4999	407,309.00	-14.83%	346,918.74	0.00%	346,918.74
5. Services and Other Operating Expenditures	5000-5999	1,215,475.89	-2.51%	1,185,004.34	0.03%	1,185,310.02
6. Capital Outlay	6000-6999	146,633.37	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	632,436.00	5.90%	669,747.60	6.02%	710,044.13
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	0.00	0.00%	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)		10,930,241.46	-0.20%	10,908,372.00	1.81%	11,105,929.94
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,192,376.62)		(920,238.00)		(838,915.94)

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)		3,575,524.20		2,383,147.58		1,462,909.58
2. Ending Fund Balance (Sum lines C and D1)		2,383,147.58		1,462,909.58		623,993.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,348,382.21		540,654.81		19,557.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,034,765.37		922,254.77		604,436.20
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,383,147.58		1,462,909.58		623,993.64
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,034,765.37		922,254.77		604,436.20
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,034,765.37		922,254.77		604,436.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.47%		8.45%		5.44%
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):						
Tuolumne SELPA						
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)						
		642.92		667.76		675.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		10,930,241.46		10,908,372.00		11,105,929.94
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)						
		10,930,241.46		10,908,372.00		11,105,929.94
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		437,209.66		436,334.88		444,237.20
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)						
		437,209.66		436,334.88		444,237.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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):	642.92	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	643	686		
Charter School				
Total ADA	643	686	N/A	Met
Second Prior Year (2022-23)				
District Regular	680	709		
Charter School				
Total ADA	680	709	N/A	Met
First Prior Year (2023-24)				
District Regular	670	682		
Charter School		0		
Total ADA	670	682	N/A	Met
Budget Year (2024-25)				
District Regular	659			
Charter School	0			
Total ADA	659			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	739	740		
Charter School				
Total Enrollment	739	740	N/A	Met
Second Prior Year (2022-23)				
District Regular	729	724		
Charter School				
Total Enrollment	729	724	0.7%	Met
First Prior Year (2023-24)				
District Regular	720	693		
Charter School				
Total Enrollment	720	693	3.8%	Not Met
Budget Year (2024-25)				
District Regular	700			
Charter School				
Total Enrollment	700			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

23-24 Enrollment was estimated before inter-districts were finalized. Due to impacted grade levels and class sizes more inter-districts were denied then originally projected.

- 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	680	740	
Charter School		0	
Total ADA/Enrollment	680	740	91.9%
Second Prior Year (2022-23)			
District Regular	651	724	
Charter School	0		
Total ADA/Enrollment	651	724	90.0%
First Prior Year (2023-24)			
District Regular	618	693	
Charter School			
Total ADA/Enrollment	618	693	89.1%
Historical Average Ratio:			90.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.8%

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	643	700		
Charter School	0			
Total ADA/Enrollment	643	700	91.8%	Not Met
1st Subsequent Year (2025-26)				
District Regular	666	708		
Charter School				
Total ADA/Enrollment	666	708	94.1%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	673	716		
Charter School				
Total ADA/Enrollment	673	716	94.0%	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)

Strategic plan was put into place to increase ADA.

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)	683.52	660.27	666.24	673.88
b.	Prior Year ADA (Funded)		683.52	660.27	666.24
c.	Difference (Step 1a minus Step 1b)		(23.25)	5.97	7.64
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.40%)	.90%	1.15%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		8,100,619.00	7,924,216.00	8,260,524.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		86,676.62	232,179.53	254,424.14
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(2.33%)	3.83%	4.23%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-3.33% to -1.33%	2.83% to 4.83%	3.23% to 5.23%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,593,176.00	3,700,971.28	3,812,000.00	3,926,360.00
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)	8,100,619.00	7,924,216.00	8,260,524.00	8,586,465.00
District's Projected Change in LCFF Revenue:		(2.18%)	4.24%	3.95%
LCFF Revenue Standard		-3.33% to -1.33%	2.83% to 4.83%	3.23% to 5.23%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The variance in LCFF funding is a result of the difference in COLA year to year. 23/24 was 8.22%, then 24/25 is 1.07% and then back up to around 3% for 25/26 and 26/27. Additionally, there are variance in the funded ADA. 24/25 decreased in funded ADA due to 3-year averaging and projected to increase in the two subsequent years as targeted plans are being put into place for ADA recovery.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	5,473,801.54	6,748,501.19	81.1%
Second Prior Year (2022-23)	6,145,975.77	6,909,985.91	88.9%
First Prior Year (2023-24)	5,696,182.21	6,687,851.37	85.2%
	Historical Average Ratio:		85.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	6,176,459.83	6,989,477.30	88.4%	Met
1st Subsequent Year (2025-26)	6,004,497.96	6,828,936.60	87.9%	Met
2nd Subsequent Year (2026-27)	6,503,990.25	7,328,734.57	88.7%	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):	(2.33%)	3.83%	4.23%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.33% to 7.67%	-6.17% to 13.83%	-5.77% to 14.23%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.33% to 2.67%	-1.17% to 8.83%	-0.77% to 9.23%

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)	1,558,669.25		
Budget Year (2024-25)	397,672.61	(74.49%)	Yes
1st Subsequent Year (2025-26)	396,092.00	(.40%)	No
2nd Subsequent Year (2026-27)	402,824.00	1.70%	No

Explanation:

(required if Yes)

Expiration of the CARES funds.

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

First Prior Year (2023-24)	1,370,518.02		
Budget Year (2024-25)	1,258,020.00	(8.21%)	Yes
1st Subsequent Year (2025-26)	1,262,712.00	.37%	No
2nd Subsequent Year (2026-27)	1,207,543.00	(4.37%)	Yes

Explanation:

(required if Yes)

One-time fund apportionments. UPK 21/22 and 23/24 apportionments received in 23/24 and Arts Music Grant apportionment was received in 23/24.

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

First Prior Year (2023-24)	278,836.59		
Budget Year (2024-25)	157,956.23	(43.35%)	Yes
1st Subsequent Year (2025-26)	68,806.00	(56.44%)	Yes
2nd Subsequent Year (2026-27)	70,182.00	2.00%	No

Explanation:

(required if Yes)

Transfer of staff accounts into the general fund.

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

First Prior Year (2023-24)	777,557.35		
Budget Year (2024-25)	407,309.00	(47.62%)	Yes
1st Subsequent Year (2025-26)	346,918.74	(14.83%)	Yes
2nd Subsequent Year (2026-27)	346,918.74	0.00%	No

Explanation:

(required if Yes)

One-time funded expenses not planned for future years.

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

First Prior Year (2023-24)	1,227,347.38		
Budget Year (2024-25)	1,215,475.89	(.97%)	No
1st Subsequent Year (2025-26)	1,185,004.34	(2.51%)	Yes
2nd Subsequent Year (2026-27)	1,185,310.02	.03%	No

Explanation:

(required if Yes)

Utility costs increased

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)	3,208,023.86		
Budget Year (2024-25)	1,813,648.84	(43.47%)	Not Met
1st Subsequent Year (2025-26)	1,727,610.00	(4.74%)	Met
2nd Subsequent Year (2026-27)	1,680,549.00	(2.72%)	Met

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

First Prior Year (2023-24)	2,004,904.73		
Budget Year (2024-25)	1,622,784.89	(19.06%)	Not Met
1st Subsequent Year (2025-26)	1,531,923.08	(5.60%)	Met
2nd Subsequent Year (2026-27)	1,532,228.76	.02%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Expiration of the CARES funds.

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

One-time fund apportionments. UPK 21/22 and 23/24 apportionments received in 23/24 and Arts Music Grant apportionment was received in 23/24.

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

Transfer of staff accounts into the general fund.

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)

One-time funded expenses not planned for future years.

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

Utility costs increased

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

10,554,255.46

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

10,554,255.46

316,627.66

0.00

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)
- ☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- ☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	432,617.75	1,614,732.75
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	991,557.48	219,043.11	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	(4,452.84)	0.00
	e. Available Reserves (Lines 1a through 1d)	991,557.48	647,208.02	1,614,732.75
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,268,855.51	10,815,443.82	11,081,496.22
	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)	10,268,855.51	10,815,443.82	11,081,496.22
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.7%	6.0%	14.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		3.2%	2.0%	4.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(638,532.38)	6,748,501.19	9.5%	Not Met
Second Prior Year (2022-23)	36,786.80	6,909,985.91	N/A	Met
First Prior Year (2023-24)	329,913.47	6,687,851.37	N/A	Met
Budget Year (2024-25) (Information only)	(579,967.38)	6,989,477.30		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Positions that have been funded with one time funds were added back into the unrestricted budget.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	1,736,188.75	1,630,089.86	6.1%	Not Met
Second Prior Year (2022-23)	991,557.48	1,109,810.48	N/A	Met
First Prior Year (2023-24)	1,094,225.10	1,284,819.28	N/A	Met
Budget Year (2024-25) (Information only)	1,614,732.75			

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)	2,457,810.79		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	643	668	675
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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):

Tuolumne SELPA

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	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)	10,930,241.46	10,908,372.00	11,105,929.94
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)	10,930,241.46	10,908,372.00	11,105,929.94
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	437,209.66	436,334.88	444,237.20
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)		437,209.66	436,334.88	444,237.20

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,034,765.37	922,254.77	604,436.20
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,034,765.37	922,254.77	604,436.20
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.47%	8.45%	5.44%
District's Reserve Standard (Section 10B, Line 7):		437,209.66	436,334.88	444,237.20
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)	(1,444,458.57)			
Budget Year (2024-25)	(1,780,934.42)	336,475.85	23.3%	Not Met
1st Subsequent Year (2025-26)	(1,816,553.00)	35,618.58	2.0%	Met
2nd Subsequent Year (2026-27)	(1,852,884.00)	36,331.00	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
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)
- Projected 8% increase Special Education costs, increased SELPA Excess Cost, and general education teacher moved from one-time funds to general fund.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**
(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				1,312,000
General Obligation Bonds				8,254,335
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				9,566,335

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	<div>No</div>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<div>No</div>		
	b. Do benefits continue past age 65?	<div>No</div>		
	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:	<div></div>		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<div>Pay-as-you-go</div>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		<div>0</div>	<div>0</div>	
4.	OPEB Liabilities			
	a. Total OPEB liability	<div>434,941.00</div>		
	b. OPEB plan(s) fiduciary net position (if applicable)	<div>434,941.00</div>		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	<div>0.00</div>		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<div>Estimated</div>		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<div>6/30/2022</div>		
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)	30,000.00	30,000.00	30,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	30,000.00	30,000.00	30,000.00
	d. Number of retirees receiving OPEB benefits	3.00	3.00	3.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	43	38.8	38.8	38.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 12, 2024

- 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:

Jun 12, 2024

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:

Jun 18, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

\$22,971

23,430.42

23,899

% 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

40895

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

680,102.52

761,714.82

822,652.01

3. Percent of H&W cost paid by employer

60.0%

53.6%

49.6%

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

5.0%

12.0%

8.0%

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

No

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

2.0%

2.0%

2.0%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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.):

24/25 Negotiations were settled and certificated staff increased from 183 days to 184 days. The addition of the extra day is estimated to be \$23,000.

A total of 4.20 FTE of certificated layoffs (previously one-time funded).

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	41.5	35.9	34.9	34.9

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.

24/25 negotiations are still in progress.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

\$21,512

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

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Yes	Yes	Yes
230,853.60	258,556.03	279,240.51
97.4%	87.0%	80.5%
5.0%	12.0%	8.0%

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:

No		
----	--	--

--

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1.5%	1.5%	1.5%

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Yes	Yes	Yes
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.):

Total 5.57 FTE classified layoffs

IT Clerk position moved to confidential classified in 25/26

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	7	7	7.5	7.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Yes	Yes	Yes
0	0	0

Negotiations Not Settled

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

\$9,560

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

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

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

Yes	Yes	Yes
171,491.76	192,070.77	207,436.43
59.0%	53.0%	49.0%
5.0%	12.0%	8.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

Yes	Yes	Yes

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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

Sonora Elementary

Tuolumne County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	\$65,304.57
01-3213-0-0000-0000-9791	3213	9791	\$57,077.90
01-3213-0-0000-0000-9793	3213	9793	(\$57,077.90)
01-4035-0-0000-0000-9791	4035	9791	(\$4,452.84)

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
25	0000	(\$4,733.00)
Explanation: 22/23 Audit Adjustment		
Total of negative resource balances for Fund 25		(\$4,733.00)

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

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

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

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

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

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

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

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

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

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

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

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

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	(\$18,338.00)
Explanation: 22/23 Audit Adjustment			
25	0000	9790	(\$4,733.00)
Explanation: 22/23 Audit Adjustment			

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

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	7425	(\$18,338.00)
Explanation: 22/23 Audit Adjustment		

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$8,720,026.00	\$8,720,026.00
DEBT.GOV.PENSION.LIAB.9663	\$6,997,003.00	\$6,997,003.00

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Sonora Elementary

Tuolumne County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
13	7029	(\$5,652.50)
Explanation: 22/23 Audit Adjustment		
Total of negative resource balances for Fund 13		(\$5,652.50)
25	0000	(\$4,733.00)
Explanation: 22/23 Audit Adjustment		
Total of negative resource balances for Fund 25		(\$4,733.00)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
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Explanation: 22/23 Audit Adjustment			
25	0000	9790	(\$4,733.00)
Explanation: 22/23 Audit Adjustment			

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

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

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

Sonora Elementary (72371) - 23/24 Estimated Actuals				5/18/2024				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions								
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	748	730	695	702	710	718	730	736
Unduplicated Pupil Count (UPC)	327	327	333	313	317	321	326	329
Unduplicated Pupil Percentage (UPP)	44.79%	44.04%	45.42%	45.77%	45.73%	44.65%	44.65%	44.64%
Current Year LCFF Average Daily Attendance (ADA)	714.00	656.41	617.67	642.92	667.76	675.40	683.04	692.56
Funded LCFF ADA	714.00	709.17	682.02	658.75	667.76	675.40	683.04	692.56
LCFF ADA Funding Method	Current Yr	Prior Yr	3-PY Average	3-PY Average	Current Yr	Current Yr	Current Yr	Current Yr
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
NSS ADA Funding Method(s)								
LCFF Entitlement Summary								
Base Grant	\$5,870,139	\$6,602,769	\$6,868,473	\$6,702,623	\$6,988,926	\$7,287,706	\$7,614,280	\$7,975,454
Grade Span Adjustment	256,852	290,522	308,495	303,763	317,329	325,031	333,779	343,486
Adjusted Base Grant	\$6,126,991	\$6,893,291	\$7,176,968	\$7,006,386	\$7,306,255	\$7,612,737	\$7,948,059	\$8,318,940
Supplemental Grant	548,855	607,161	651,955	641,364	668,230	679,817	709,762	742,715
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$6,675,846	\$7,500,452	\$7,828,923	\$7,647,750	\$7,974,485	\$8,292,554	\$8,657,821	\$9,061,655
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	30,730	30,730	30,730	30,730	30,730	30,730	30,730	30,730
Add-on: Home-to-School Transportation	173,327	173,327	187,574	189,581	195,136	201,146	207,784	214,620
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	64,052	53,392	56,155	60,173	62,035	64,087	66,196
Total Allowance and Add-On Amounts	\$204,057	\$268,109	\$271,696	\$276,466	\$286,039	\$293,911	\$302,601	\$311,546
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$6,879,903	\$7,768,561	\$8,100,619	\$7,924,216	\$8,260,524	\$8,586,465	\$8,960,422	\$9,373,201
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 6,879,903	\$ 7,768,561	\$ 8,100,619	\$ 7,924,216	\$ 8,260,524	\$ 8,586,465	\$ 8,960,422	\$ 9,373,201
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,636	\$ 10,954	\$ 11,877	\$ 12,029	\$ 12,370	\$ 12,713	\$ 13,118	\$ 13,534
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	6,879,903	7,768,561	8,100,619	7,924,216	8,260,524	8,586,465	8,960,422	9,373,201
LCFF Sources Summary								
Funding Source Summary								
Local Revenue (net of In-Lieu of Property Taxes)	\$ 3,133,187	\$ 3,342,278	\$ 3,593,176	\$ 3,700,971	\$ 3,812,000	\$ 3,926,360	\$ 4,044,151	\$ 4,165,476
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 1,045,348	\$ 568,212	\$ 1,009,654	\$ 792,382	\$ 876,269	\$ 961,597	\$ 1,062,222	\$ 1,182,410
Net State Aid (excludes Additional State Aid)	\$ 2,701,368	\$ 3,858,071	\$ 3,497,789	\$ 3,430,863	\$ 3,572,255	\$ 3,698,508	\$ 3,854,049	\$ 4,025,315
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 6,879,903	\$ 7,768,561	\$ 8,100,619	\$ 7,924,216	\$ 8,260,524	\$ 8,586,465	\$ 8,960,422	\$ 9,373,201
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	\$ 2,701,368	\$ 3,858,071	\$ 3,497,789	\$ 3,430,863	\$ 3,572,255	\$ 3,698,508	\$ 3,854,049	\$ 4,025,315
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 1,045,348	\$ 568,212	\$ 1,009,654	\$ 792,382	\$ 876,269	\$ 961,597	\$ 1,062,222	\$ 1,182,410
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ (109,000)	\$ 51,509	\$ 4,262	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ 3,133,187	\$ 3,342,278	\$ 3,593,176	\$ 3,700,971	\$ 3,812,000	\$ 3,926,360	\$ 4,044,151	\$ 4,165,476
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Entitlement and Source Reconciliation								

Sonora Elementary (72371) - 23/24 Estimated Actuals				5/18/2024					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 6,879,903	\$ 7,768,561	\$ 8,100,619	\$ 7,924,216	\$ 8,260,524	\$ 8,586,465	\$ 8,960,422	\$ 9,373,201	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 6,879,903	\$ 7,768,561	\$ 8,100,619	\$ 7,924,216	\$ 8,260,524	\$ 8,586,465	\$ 8,960,422	\$ 9,373,201	

Sonora Elementary (72371) - 23/24 Estimated Actuals										5/18/2024									
				2021-22	2022-23	2023-24	2024-25		2025-26	2026-27	2027-28	2028-29							
LCAP Percentage to Increase or Improve Services Calculation																			
Base Grant (Excludes add-ons for TIIG & Transportation)				\$	6,126,991	\$	6,957,343	\$	7,230,360	\$	7,062,541	\$	7,366,428	\$	7,674,772	\$	8,012,146	\$	8,385,136
Supplemental and Concentration Grant funding in the LCAP year				\$	548,855	\$	607,161	\$	651,955	\$	641,364	\$	668,230	\$	679,817	\$	709,762	\$	742,715
Projected Additional 15% Concentration Grant funding in the LCAP year				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Percentage to Increase or Improve Services					8.96%		8.73%		9.02%		9.08%		9.07%		8.86%		8.86%		8.86%

Sonora Elementary (72371) - 23/24 Estimated Actuals							5/18/2024										
2021-22			2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		
PER-ADA FUNDING LEVELS																	
Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	9,735.40	\$	11,010.28	\$	11,945.79	\$	12,081.16	\$	12,433.91	\$	12,791.65	\$	13,214.30	\$	13,648.68	
Grades 4-6	\$	8,950.90	\$	10,123.50	\$	10,983.67	\$	11,108.60	\$	11,433.04	\$	11,762.26	\$	12,150.05	\$	12,549.59	
Grades 7-8	\$	9,215.67	\$	10,423.81	\$	11,308.74	\$	11,437.16	\$	11,771.40	\$	12,109.75	\$	12,509.52	\$	12,921.04	
Grades 9-12	\$	10,957.91	\$	12,394.32	\$	13,446.78	\$	13,600.59	\$	13,997.97	\$	14,400.55	\$	14,875.48	\$	15,364.29	
Base Grants																	
Grades TK-3	\$	8,093	\$	9,166	\$	9,919	\$	10,025	\$	10,319	\$	10,637	\$	10,988	\$	11,350	
Grades 4-6	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154	\$	11,521	
Grades 7-8	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484	\$	11,862	
Grades 9-12	\$	9,802	\$	11,102	\$	12,015	\$	12,144	\$	12,500	\$	12,885	\$	13,310	\$	13,748	
Grade Span Adjustment																	
Grades TK-3	\$	842	\$	953	\$	1,032	\$	1,043	\$	1,073	\$	1,106	\$	1,143	\$	1,180	
Grades 9-12	\$	255	\$	289	\$	312	\$	316	\$	325	\$	335	\$	346	\$	357	
Prorated Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	8,935	\$	10,119	\$	10,951	\$	11,068	\$	11,392	\$	11,743	\$	12,131	\$	12,530	
Grades 4-6	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154	\$	11,521	
Grades 7-8	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484	\$	11,862	
Grades 9-12	\$	10,057	\$	11,391	\$	12,327	\$	12,460	\$	12,825	\$	13,220	\$	13,656	\$	14,105	
Prorated Base Grants																	
Grades TK-3	\$	8,093	\$	9,166	\$	9,919	\$	10,025	\$	10,319	\$	10,637	\$	10,988	\$	11,350	
Grades 4-6	\$	8,215	\$	9,304	\$	10,069	\$	10,177	\$	10,475	\$	10,798	\$	11,154	\$	11,521	
Grades 7-8	\$	8,458	\$	9,580	\$	10,367	\$	10,478	\$	10,785	\$	11,117	\$	11,484	\$	11,862	
Grades 9-12	\$	9,802	\$	11,102	\$	12,015	\$	12,144	\$	12,500	\$	12,885	\$	13,310	\$	13,748	
Prorated Grade Span Adjustment																	
Grades TK-3	\$	842	\$	953	\$	1,032	\$	1,043	\$	1,073	\$	1,106	\$	1,143	\$	1,180	
Grades 9-12	\$	255	\$	289	\$	312	\$	316	\$	325	\$	335	\$	346	\$	357	
Supplemental Grant		20%		20%		20%		20%		20%		20%		20%		20%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	1,787	\$	2,024	\$	2,190	\$	2,214	\$	2,278	\$	2,349	\$	2,426	\$	2,506	
Grades 4-6	\$	1,643	\$	1,861	\$	2,014	\$	2,035	\$	2,095	\$	2,160	\$	2,231	\$	2,304	
Grades 7-8	\$	1,692	\$	1,916	\$	2,073	\$	2,096	\$	2,157	\$	2,223	\$	2,297	\$	2,372	
Grades 9-12	\$	2,011	\$	2,278	\$	2,465	\$	2,492	\$	2,565	\$	2,644	\$	2,731	\$	2,821	
Actual - 1.00 ADA, Local UPP as follows:		44.79%		44.04%		45.42%		45.77%		45.73%		44.65%		44.65%		44.64%	
Grades TK-3	\$	800	\$	891	\$	995	\$	1,013	\$	1,042	\$	1,049	\$	1,083	\$	1,119	
Grades 4-6	\$	736	\$	819	\$	915	\$	932	\$	958	\$	964	\$	996	\$	1,029	
Grades 7-8	\$	758	\$	844	\$	942	\$	959	\$	986	\$	993	\$	1,026	\$	1,059	
Grades 9-12	\$	901	\$	1,003	\$	1,120	\$	1,141	\$	1,173	\$	1,181	\$	1,219	\$	1,259	
Concentration Grant (>55% population)		65%		65%		65%		65%		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	5,808	\$	6,577	\$	7,118	\$	7,194	\$	7,405	\$	7,633	\$	7,885	\$	8,145	
Grades 4-6	\$	5,340	\$	6,048	\$	6,545	\$	6,615	\$	6,809	\$	7,019	\$	7,250	\$	7,489	
Grades 7-8	\$	5,498	\$	6,227	\$	6,739	\$	6,811	\$	7,010	\$	7,226	\$	7,465	\$	7,710	
Grades 9-12	\$	6,537	\$	7,404	\$	8,013	\$	8,099	\$	8,336	\$	8,593	\$	8,876	\$	9,168	
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	

1.17 LCFF Unduplicated Pupil Count

Academic Year:	2023-2024	LEA:	Sonora Elementary	User ID:	ccrowder@sesk12.org
View:	SNAPSHOT	School Type:	ALL	Revision Date:	1/24/2024 12:51:13 PM
Revision ID:	5058376	School:	ALL	Print Date:	1/25/2024 10:29:37 AM

Non-Charter School(s)											
			Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6054910	Sonora Elementary	693	315	4	0	45	0	288	326	26	331
TOTAL - Selected Schools		693	315	4	0	45	0	288	326	26	331

Charter School(s)											
			Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools											
TOTAL LEA		693	315	4	0	45	0	288	326	26	331

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

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

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

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

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

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

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

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