ADOPTED BUDGET FOR FISCAL YEAR 2024-2025

DATE OF BOARD MEETING:

JUNE 26, 2024



Sulphur Springs Union School District 27000 Weyerhaeuser Way Santa Clarita, CA 91351 Phone (661) 252-5131

Adopted Budget 2024-2025 and Two Subsequent Years

Education Code (EC) Sections 42103 and 42123 require the Governing Board of each school district to provide a budget developed using the state-adopted Criteria and Standards which reflects the necessary revenues and expenditures in each fund to operate the schools of the district, including the implementation of the Local Control Accountability Plan (LCAP).

Along with the budget, districts are required to furnish a narrative, a multiyear projection for the next three years, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that the District, with proper attention to prudent financial planning, will be able to meet its financial obligations in the current year and two subsequent years.

The 2024-25 Budget incorporates the guidance from the Los Angeles County Office of Education (LACOE) and the assumptions proposed by the Governor's May Revision. LACOE requests that districts be prudent in their planning for the current and two subsequent years since there is still a high uncertainty in State revenues.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) is the main source of unrestricted tax dollars for the District. The LCFF establishes a base per pupil amount with additional supplemental and concentration add-ons to be used to improve student achievement and address the needs of English Language Learners, economically disadvantaged students, Homeless and/or Foster Youth. These services are guided by the District's Local Control Accountability Plan (LCAP).

Cost-of-living (COLA)

The LCFF is a funding formula implemented in 2013-14 that replaces revenue limit and consolidates over 55 categorical (restricted) programs. TK-12 school districts' funding

shifts are tied to cost-of-living (COLA) increases. The Governor's May Revision projects the COLA for the next 3 years as follow:

2024-25; 1.07%2025-26; 2.93%2026-27; 3.08%

Below, please find the 2024-25 Base LCFF projections for Sulphur Springs Union School District.

Grade Level	2024-25 Base Grant per ADA	2025-26 Base Grant per ADA	2026-27 Base Grant per ADA
TK-3	\$10,025	\$10,319	\$10,637
4-6	\$10,177	\$10,475	\$10,798

Grade Span Adjustment (GSA)

The Local Control Funding Formula provides a 10.4 percent augmentation, referred to as a Grade Span Adjustment, to the base grant amount for students in transitional kindergarten through third grade if a district maintains a school site average maximum 24:1 student to teacher ratio, or an alternate locally bargained ratio. An agreement dated August 26, 2015, was approved by the Board of Trustees establishing a maximum 26:1 student to teacher ratio in the applicable grades.

The 2024-25 Budget reflects that the District will meet the 26:1 ratio, and the budgeted revenue is included in the base grant revenue projections.

The following chart show the GSA augmentation amount for 2024-25:

Grade Span	2024-25 Base Grant per ADA	GSA Augmentation	2024-25 Adjusted Base Grant per ADA
K-3	\$10,025	\$1,043	\$11,068
4-6	\$10,177	\$0	\$10,177

Supplemental and Concentration Grants

School districts are entitled to the supplemental grant of 20% above the LCFF grant for the percentage of enrolled students who are English Learners, economically disadvantaged students, Homeless and/or Foster Youth- also commonly referred to as the unduplicated pupil percentage (UPP). An additional 65 percent per pupil increase is provided as a concentration grant for each percentage of eligible students enrolled

beyond 55 percent of total enrollment, with 15 percent of concentration grant to be used to increase the number of adults providing direct services to students. The District is projecting 55.71% unduplicated students for the next three fiscal years.

Grade Span 2024-25 Adjusted Base Grant per ADA TK-3 \$11,068		20% Supplemental Grant Per ADA	65% Concentration Grant per ADA		
TK-3	\$11,068	\$2,214	\$7,194		
4-6	\$10,177	\$2,035	\$6,615		

Enrollment and Average Daily Attendance (ADA)

Most state funding, including the LCFF, is calculated using a dollar factor multiplied by the Average Daily Attendance (ADA) of students enrolled in the District. Therefore, student attendance is directly correlated to student enrollment. The District experienced a year-over-year decline in enrollment for the last several years. A total reduction of student enrollment from a high of 5,789 in 2007-08 to 5,211 in 2023-24, a loss of 578 students District-wide. This also resulted in a proportionate loss of ADA for those years.

The 2024-25 Budget reflects a continuation of this declining trend with a decrease of 100 students for the 2024-25 budget year. Revenue and budgeted expenditures have been adjusted based on this projection. The impact of this shift in enrollment has been factored into subsequent year projections.

The District recognizes the possibility of future growth due to residential development within the District's boundaries. Previous experience with anticipated growth which failed to materialize and necessitated deep budgetary cuts gives the District a reason to be cautious in incorporating these increases in out-year budget projections. As such, future enrollment projections reflect a sustained enrollment figure based on current actual enrollment and will be adjusted as actual enrollment shifts.

Fiscal Year	CBEDS Enrollment
2013-14	5,501
2014-15	5,437
2015-16	5,383
2016-17	5,370
2017-18	5,394
2018-19	5,335

2019-20	5,327
2020-21	5,069
2021-22	5,188
2022-23	5,210
2023-24	5,211
2024-25*	5,111
2025-26*	5,111
2026-27*	5,111

^{*}Projected

Transitional Kindergarten (TK) Add-On

Districts are mandated to provide transition kindergarten to students whose fifth birthday occurs between September 2nd and June 2nd. The estimated TK Add-on per ADA rate for 2024-25 is \$3,077 and \$3,167 for 2025-26. Districts must ensure compliance with the TK-3 grade span adjustment requirement to circumvent penalties. TK class size cannot exceed a maximum of 24 students and student to staff ratios for 2024-25 is 12 to 1. Beginning in 2025-26, TK class size cannot exceed a maximum of 24 students and the student to staff ratio is 10 to 1. The District is projecting an average ADA of 243.72 TK students in 2024-25, 2025-26, and 2026-27.

LCFF Summary Assumptions

The LCFF Funding Summary Assumptions for the Sulphur Springs Union School District Adopted Budget Report are:

Description	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)	1.07%	2.93%	3.08%
Enrollment	5,111	5,111	5,111
Funded ADA (Based on a 3-year-average)	4,948.72	4,898.96	4,885.41
TK ADA	243.72	243.72	243.72
Annual Unduplicated Pupil Percentage	55.71%	55.71%	55.71%
Funded 3-Year-Average Unduplicated Pupil Percentage	57.61%	55.71%	55.71%

Home to School Transportation (HTS)

Beginning in 2022-23 and for each fiscal year thereafter, school districts will be eligible for grant funding to be reimbursed for pupil transportation services an amount equal to 60 percent of the prior year reported home to school transportation expenditures within SACS function 3600, excluding capital outlay or non-agency expenditures. For 2024-25, this amount is projected to be \$406,029.

Employee Benefits

Employee benefits cost increases are factored in based on the District's experience trend. The collective bargaining agreements provide for a cap in the District's contribution to employee benefits. The contribution cap varies with each union.

- The teacher's union is capped at \$17,734.32 per plan.
- The classified union and management units are capped at:
 - One party Plan \$11,250
 - Two party Plan \$18,000
 - Family Plan (3 or more individuals) -\$19,000

Pension Costs

State Teachers' Retirement System (STRS)

Public Employee Retirement System (PERS)

The May Revision does not include any new funding for the California State Teachers' Retirement System (STRS) or the California Public Employees' Retirement System (CalPERS) for LEAs. The 2024-25 Budget incorporates the State approved employer rate for both STRS and PERS.

Below are the following rates for this year and the next two subsequent years.

Fiscal Year	STRS Rate	PERS Rate
2024-25	19.10%	27.05%
2025-26	19.10%*	27.60%*
2026-27	19.10%*	28.00%*

^{*}Proposed

STRS On-behalf Payments

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, introduced new requirements for recognition by state and local governments of employer costs and obligations for pensions. Under

these new standards, districts must report, in addition to their own annual expenditures related to pensions, the annual contributions made to this purpose by the state on their behalf.

This report results in a budget entry of revenue and expenditure of \$2,885,138 each, which is an increase to the Adopted Budget in a state restricted resource. Because this entry is balanced in revenue and expenditure, there is no direct net impact to fund balance. It does result in an increase to the District's 3% reserve requirement.

Mandate Block Grant (MBG)

The District's 2024-25 Budget reflects \$38.21 per ADA for the mandated block grant for the next three years.

Lottery

The Adopted Budget reflects \$177 per ADA for unrestricted lottery and \$72 per ADA for restricted lottery for 2024-25, and subsequent two years. These restricted funds are used for instructional materials.

Expanded Learning Opportunities Program (ELOP)

The 2021-22 Adopted Budget created the Expanded Learning Opportunities Program (ELO-P) with the intent to expand funding over several years. The 2022-23 Adopted Budget accelerated program implementation by providing an additional \$3 billion on top of the original \$1 billion. The accelerated funding triggers the requirement, starting in 2023-24, that LEAs offer the program to all low-income students, English language learners, and youth in foster care. The District is projected to receive \$5,083,487 in 2024-25.

One-Time Block Grant Funding

Learning Recovery Emergency Block Grant

The Learning Recovery Emergency Block grant is a \$5.4 billion one-time funding block grant that is to be used to support Districts in creating learning recovery initiatives through the 2027-28 school year. The total allocation for the District is \$5,488,415 and is projected to be spent through the 2027-28 fiscal year.

Arts, Music, and Instructional Materials Discretionary Block Grant

The Arts, Music, and Instructional Materials Discretionary Block grant is a \$3.36 billion one-time funding block grant that is to be used for professional development, acquiring instructional materials, improving school climate, and developing diverse book collections with culturally relevant tests, operational costs, and COVID-19 costs. The District has received \$3,099,333. The grant funds can be utilized through 2025-26.

Routine Restricted Maintenance Account (RRMA)

The budget projection reflects contributions to restricted resources which include the 3% contribution to the Routine Restricted Maintenance Account to support ongoing maintenance and repairs to the school facilities.

Deferred Maintenance

Deferred Maintenance no longer exists as a separate program and is now a permanent part of the LCFF base grant. However, districts are still required to appropriately maintain their facilities. Due to the general fund structural deficit spending, the District is unable to transfer funds to this account at this time.

Fund Balance

Reserve for Economic Uncertainties:

The 2024-25 Budget includes Reserve for Economic Uncertainties in an amount equal to 3 percent of the general fund expenditures. This Reserve for Economic Uncertainties is a requirement by the State of California to accommodate fluctuations in school revenue and expenditures which are greatly affected by variables beyond the District's control. This reserve amount in each budgeted year is:

2024-2025: \$ 2,771,285
2025-2026: \$ 2,819,287
2026-2027: \$ 2,781,730

As part of the State-wide County Common Message, many County Offices continue to reinforce the need for reserves over the minimum requirement. The experience of the most recent recession has clearly demonstrated that minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn.

Projections

A budget is intended to be a living document; therefore, revisions will be presented as new information is known. As the variables change through legislative action, economic turnover at the state or local level, the projections will be analyzed and adjusted as appropriate.

¹ LACOE (2024, May) Informational Bulletin #6858, 2024-25 Governor's May Revision Budget

² CDE (2015, July) New Financial Reporting Requirements For Pensions. http://www.cde.ca.gov/fg/ac/co/gasb68.asp

District Certification

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

19 65045 0000000 Form CB F8B222HS24(2024-25)

Ĭ.	ANNUAL BUDGET REPO	RT:		
	July 1, 2024 Budget Adop	tion		
×	(LCAP) or annual up the school district pu	eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to impledate to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequence unsuant to Education Code sections 33129, 42127, 52060, 52061, and 52062, as a combined assigned and unassigned ending fund balance above the minimum recommended reserved district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)	ent to a public he e for economic t	naring by the governing board of
	Budget av ailable for	inspection at:	Public Hearing	
	Place:	27000 Weyerhaeuser Way. Santa Clarita CA 91351	Place:	27000 Wey erhaeuser Way Santa Clarita, CA 91351
	Date:	June 7, 2024	Date:	June 12, 2024
			Time:	7:00pm
	Adoption Date:	June 26, 2024		
	Signed:			
		Clerk/Secretary of the Governing Board		
		(Original signature required)		
	Contact person for	additional information on the budget reports		
	Name:	Dr. Joshua Randall	Telephone:	(661) 252-5131
	Title:	Deputy Superintendent of Business Services	E-mail:	jrandall@sssd.k12.ca.us

Criteria and Standards Review Summary

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

RITERIA	A AND STANDARDS Average Daily Attendance		Met	Not Met
1			х	
2	Enrollment		х	
3	ADA to Enrollment			×
4		Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscally ears.		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			х
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	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.	Х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscally ears.	Х	1
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	Х	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	х	

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

PPLEMENTAL INFORMAT	ION		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?	х	
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-lime resources?	X	
\$3	Using Ongoing Revenues to Fund One-lime 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)?	х	
\$5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		х
JPPLEMENTAL INFORMAT	ION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
30	Long torm Committee	If yes have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		×
S7a	Postemployment Benefits Other than Pensions	Does the district provide posternployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
		If yes do benefits continue beyond age 65?	Х	
		If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	Х	i
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		х
	, , , , , , , , , , , , , , , , , , , ,	Classified? (Section S8B, Line 1)		Х
		Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
\$9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		x
		Adoption date of the LCAP or an update to the LCAP:	06/2	6/2024
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?		×
ADDITIONAL FISCAL INDIC	CATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	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 fiscally ear and budget year?	Х	I
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 INDI	CATORS (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?	×	
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	Havie there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	×	

2024-2025 Proposed Budget Fund Reports

		2023	-24 Estimated Actuals			2024-25 Budget	Total Fund	% Diff
escription	Object Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col_ A + B (C)	Unrestricted (D)	Restricted (E)	col, D + E (F)	Column C&F
REVENUES					500 001 10	0.00	61,539 804 00	-0.6°
!) LCFF Sources	8010-8099	61,899,757.00	0 00	61,899,757.00	61 539 804 00	2 876 898 00	2,376 898 00	-53 3° J
2) Federal Revenue	8100-8299	0 00	6 166 564 CO	6 166 564 00	0.00 :	10 550 021 00	12,059 463 00	-10 7*,
3) Other State Revenue	8300-8599	1 557 214 00	11 945 317 00	13 502 531 00	1.509,442.00	7,374 952 00	7 870 429 00	-31 3%
4) Other Local Revenue	8600-8799	3,385,674,00	8,069 946 00	11,455,620 00	495 477 00	20 801 871 00	84,346 594 00	-9 3%
5) TOTAL_REVENUES		66.842.645.00	26, 181, 827 00	93,024,472,00	63,544,723.00	20 001 071 00		
EXPENDITURES			1,0	20.142.770.00	21 703,924 00	11,909,397,00	33,613,321,00	3,7%
1) Certificated Salaries	1000-1999	20 515 927 00	11,900,809,00	32 416,736 00	7 782 598 00	7 315 155 00	15 097 753 00	7.2%
2) Classified Salaries	2000-2999		6,940,611.00	14,085,568 00	13, 352,245,00	11.735.701 00	25.087 946.00	3.4%
3) Employee Senelits	3000-3999		11,267,062,00	24,272,450,00	2 354,970 00	2,214.805.00	4 569 775 00	-0.5"
4) Books and Supplies	4000-4999		2 140 707 00	4 592 689 00	4 521 879 00	5,718.022.00	10 339 901 00	-8.4%
5) Services and Other Operating Expenditures	5000-5999		6,897,628,00	11 288 705 00	182,165.00	1 100 000 00	1 282 165 00	-46.0°
3) Capital Outlay	600D-6999	334,299,00	2 039 731 00	2,374 030 00	101,102.00			
7) Other Outgo texcluding Transfers of Indirect	7100-7299 7400-7499		593 336 00	593, 336, 00	0,00	2,393 575 00	2 393,575 00	303.41
Costs)	7300-739		186,382,00	(58, 275, 00)	(224 499 00)	166,224 00	(58, 275, 00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		47 618 973 00	41 946 266 00	89 565, 239 00	49 773 282 00	42 552 879 00	92 326 161 00	3 1°
9) TOTAL EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING		19,223,672 00	(15, 764, 439, 00)	3,459,233.00	13,771,411,00	(21,751,008,00)	(7 979,567 00)	-330.7°
SOURCES AND USES (A5 - B9)		19,223,872 00	(15,704 455 00)					
D. OTHER FINANCING SOURCES/USES				1			(1)	
1) Interfund Transfers	a900-892	og 0 00	0.00	0 00	0.00	0 00	0.00	0.0
a) Transfers In	7600-762		0.00	25,000 00	50,300 00	0 00	50 000 00	100.0
b) Transfers Out	7000 702							
2) Other Sources/Uses	8930-897	79 0 00	0 00	0.00	0.00	0.00	0.00	0.0
a) Sources	7630-769		0.00	0.00	0.00	0.00	0.00	0.0
u) Uses	3980-898		15 520 714 00	0 00	(17.340,193.00)	17 340 193 00	0.00	0.0
3) Contributions 4) TOTAL DTHER FINANCING				ps pag 20.	(17 390 193 00)	17 340 193 30	-50 000 001	F100 C
SOURCES/USES		(15 545,714 00)	15 320 714 00	,25 000 00)	117 390 193 001			
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3 677 958 00	(243 725 00)	3 434 233 00	(3 618 752 00)	(4 410 815 00)	(8 029 56 ⁷ 90)	-333 5
F, FUND BALANCE, RESERVES								
Li Beginning Fund Balance			16 404 980 42	JI 558 652 84	18 831 530 42	16 161 255 42	34,992 385 34	10
ay As of July 1 - Unaudited	9791		0.00	00 C	0.00	0.00	0.00	0
b) Audit Adjustments	9793		16 404 980 42	31,558 652 84	18 331 530 42	16 161 255 42	34 992 485 34	10
c) As of July ! - Audited (F ta + F tb)		15 153 672 42	0.00	3.00	0 00	0.00	0 00	0
d) Other Restatements	9795		16 404 980 42	31 558 652 84	18 931 530 42	16,161 255 42	34 992 385 84	10
e) Adjusted Beginning Balance (Fito = Fito)		15 153 672 42		34 992 885 84	15 212 878 42	11,750,440,42	26 963 318 94	-22
2) Ending Balance, June 30 (E > File)		18.831 630 42	10 101 230 42					1
Components of Ending Fund Balance					1			
a) Nonspendable	9711	5 000 00	0.00	5 000 00	5,000,00	0_00	5 000 00	-
Revolving Cash	9712			0.00	0.00	0.00	0 30) 0
Stores	9710			0.00	0.00	0.00	0.00	0 0
Prepaid flems	9715			0.00	0.00	0.00	0.01	
All Others	9740			16,161,255,42	0.00	11 750 440 42	1! 750 440 4	2 27
b) Restricted	5140							1
c) Committed	97.5	0.00	0.00	0.00	0.00	0.00	0.0	-
Stabilization Arrangements	976		-	10 315 558 0	6 432 143 90	0.00	5 432 '43 0	0 -3
Other Commitments	3.77							
d) Assigned	978	30 0.00	0.00	აი	0 000	0.00	0.6	00
Other Assignments a) Unassigned Unappropriated							3 771 207 3	00
Reserve for Economic Uncertainties	978	39 2 687 707 0	0.00	2 687 707 0				_
Unassigned/Unappropriated Amount	979	5 823,365 4	2 0.00	5 820 365 4	2 6 004,450 42	0.00	5,004 430 ·	-
G. ASSETS								
1 Cash					. 1			
a) in County Treasury	91	10 0.0	00 0	0 (30			
1) Fair Value Adjustment to Cash in	91	11 0.0	00 0 00		00			
County Treasury	7.1							
b) in Banks		20 0.0			00			
ct in Revolving Cash Account		15 0			00			
if) with Fiscal Agent Trustee			00 00		00			
	91	**			06			
a) Collections Awaiting Deposit	**	100			and the same of th			
a) Collections Awaiting Deposit 2) Investments		150 0			00			
e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable	92	200 ú	00 00	0 0	96			
a) Collections Awaiting Deposit 2) Investments	92 92	206 ú 290 o		0 0 0 9				

			2023-	24 Estimated Actuals		2	024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted [B]	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0,00	0.00				
3) Other Current Assets		9340	0 00	0,00	O 00				
9) Lease Receivable		9380	0.00	0 00	0.00				
10) TOTAL ASSETS			0 00	0.00	0.00				
I_DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	C 00	0,00				
2) TOTAL DEFERRED OUTFLOWS			0 00	0 00	0.00				
LIABILITIES									
1) Accounts Payable		9500	0.00	0 00	0.00				
2) Due to Grantor Governments		9590	0 00	0.00	0 00				
3) Dive to Other Funds		9610	0.00	0 00	0 00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0 00 :	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0 00				
DEFERRED INFLOWS OF RESOURCES									
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)			0 00	0.00	0.00		,		
LCFF SOURCES		1.5	1	1				- 1	
Principal Apportionment			, 1	1		1	2.00	27,325 263 00	et.
State Aid - Current Year		3011	29 254 005 00	0 00	28,254,005,00	27 825 263 00	0.00	27,323 263 00	-
Education Protection Account State Aid - Current		8012	15 021 027 00	0.00	15 021 027 00	16,107 474 00	0.00	15 107 474 00	C
Year		3019	0 00	0.00	2 00	0 00	0.00	0.00	0
State Aid - Prior Years		00.5							
Tax Relief Subventions		3021	53 344 00	0.00	53 344 00	53 344 00 =	0.00	33 344 90	Ü
Homeowners Exemptions Timper Yield Tax		3022	0.00	0.00	3 00	0 30	0.00	c 30	0
Other Supventions/In-Lieu Taxes		3029	0.00	0.00	0.00	a oo	0.00	00.0	0
County & District Taxes									
Secured Roll Taxes		3041	13 203 287 00	0.00	13,203,287.00	13 203 287 90	0.00	13,203,287,00	0
Unsecured Roil Taxes		3042	146 000 00	0.00	446 000 00	146 000 30	0.00	446 000 00	0
Prior Years Taxes		3043	373 001 00	0.00	373 001 00	373 001 00	0.00	373 001 00	0
Supplemental Taxes		8044	363 333 00	0.00	363 333 00	363,333,00	0,00	363 333 00	0
Education Revenue Augmentation Fund (ERAF)		5045	4 150 515 00	0.00	4 150 515 00	4 150 515 00	0.00	4 150 515 00	0
Community Redevelopment Funds (SB								12.502.00	-50
517/699/1992)		3047	35,245.00	0.00	35 245 00	17 587 00	0,00	17 587 00	- 50
Penalties and Interest from Delinquent Taxes		8048	0 00	0.00	0.00	0 00	0,00	0.00	
Niscellaneous Funds (EC 41604)							0.00	0.00	
Royallies and Bonuses		3081	0.00	0.00	0.00	0.00	0.00	0.00	
Other In-Lieu Taxes		2808	0 00	0.00	00 (0.00	0.00		
Less, Non-LCFF (50%) Adjustment		3089	0 00	0.00	ე 00	0 00	0.00	0 00	
Subtotal LCFF Sources			61 899 757 00	0.00	61 899,757 00	6: 539 804 00	0.00	31 539 304 00	
LCFF Transfers								9 00	
Unrestricted LCFF Transfers - Current Year	0000	3091	0.00		0 00	0.00	1		
All Other ECFF Transfers - Current Year	All Other	3091	0.00	0 00	0 OC	0.00	0 00	9.00	-
Transfers to Charter Schools in Cleu of Property		3096	0.00	0.00	0.00	9 00	0.00	9.00	
Taxes		8097	0 00	0.00	0 00	0.00	0.00	0.00	
Property Taxes Transfers			0.00	0.00	0 00	2 30	0.00	ე 00	
LCFF:Revenue Limit Transfers - Prior Years		8099	81,899,757,00	a no	61 899 757 00		0.20	51 509 A04 00	
TOTAL LCFF SOURCES			91 499 797 90	3.09					
FEDERAL REVENUE		8110	0.00	0.00	9 00	o 00	0.00	0.00	1
Maintenance and Operations		3181	0,00	1 221 778 00	1 221 778 00		1 221 778 30	. 221 778 JO	
Special Education Entitlement Special Education Discretionary Grants		3:32	0.00	112 968 00	1 12 968 00	0,00	112 368 90	12 368 30	
		3220	0.00	3 30	3 00		0.30	0 00	
Could Nutrition Programs		3221	0.00	0.00	0.00		0.00	0.00	
Danated Food Commodities		3260	0.00	0.00	0.00		0.00	a 20	
Ferest Reserve Funds		8270	0.00	0.00			0.00	0.00	
Flood Control Funds		3280	0.00	0.00			9.00	3.00	
Wildlife Reserve Funds		8281	0.00	9.00			3.00	0.00	9
FEMA		5285 5285	0.00	0.00			3 30	0.30	0
Interagency Contracts Between LEAs		3287	0 00	0.00			3.30	0.00	0
Pass-Through Revenues (*om Federal Sources	3010	3290	3 80	1 954 606 00			1 054 606 30	1 054 806 0	C
Title I Part A Basic	3010 3025	3290 3290		0.00			0 00	ე ა	0
Title I Part D. Lucal Delinquent Programs			1	.84 376 00		-	184 376 00	184 376 0	0
Title II: Part A. Supporting Effective Instruction	4035	8290 8290		11 885 00			11 385 00	1: 385 0	-

			2023	-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Calumn C & F
Title III, English Learner Program	4203	8290		112 722 00	112,722.00		112 208 00	112 208 00	-0 5
Public Charter Schools Grant Program (PCSGP)	4610	3290		0.00	0.00		0 00	0 00	0.0
*	3040 . 3060 . 3061								
	3110 3150 3155				1			- 1	
Other NCLB - Every Student Succeeds Act	3180 3182, 4037, 4123 4124 4126	8290			l l		9	- 1	
	4127 4128 5630			122 041 00	122,041 00		179 077 00	179 077 00	46
Career and Technical Education	3500-3599	8290		0.00	0.00		0 00	0.00	0
All Other Federal Revienue	All Other	8290	0.00	3,346,188,00	3.345 188 00	0.00	0.00	0 00	-100
TOTAL, FEDERAL REVENUE			0.00	6, 166, 564, 00	6 166 564 00	0.00	2 876,898.00	2,376 898 00	+53
OTHER STATE REVENUE									
Other State Apportionments			î l		1				
ROC/P Entitlement								- 1	
	6360	8319		0.00	0.00		0.00	9,00	0
Prior Years	6360	0313		0.00	0.00				
Special Education Master Plan	2502	27		0.00	0 00		0.00	0.00	0
Current Year	6500	9311					0.00	0.00	0
Pnor Years	6500	8319		0.00	0.00				
All Other State Apportionments - Current Year	All Other	8311	0,00	0.00	0 00	0.00	0 00	0 00	C
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0 00	0 00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0,00	0 00	0.00	(
Mandated Costs Reimbursements		8550	184,046 00	0.00	184,046 00	183,546 00	0.00	188 546 00	
Lottery - Unrestricted and Instructional Materials		8560	948.528.00	432 272 00	1,380,800 00	914,867.00	372 149 00	1 287 016 00	-4
Tax Relief Subventions									
Restricted Levies - Other					1				
Homeowners' Exemplians		8575	0.00	0.00	0.00	0.00	0.00	0 00	
Other Subventions In-Lieu Taxes		8576	0,00	0.00	0.00	0.00	3 00	0.00	
		021.0							
Pass-Through Revenues from		25.07	0.00	0.00	J 60	0 00	0 00	0.00) _n
State Sources		3587	0.00			0.00		204 205 00	
After School Education and Safety (ASES)	6010	8590		204 205 00	204 205 00		204 205 00		-
Charter School Facility Grant	6030	8590		0 00	0.00		0 00	0 00	
Orug Alcohol/Tobacco Funds	6650 6690 6695	3590		0.00	00 C		0.00	0 00	
California Clean Energy Jobs Act	6230	8590		0 00	0 00 G		0 00	0.00	
Career Technical Education Incentive Grant	6387	8590						0.00	1
Program	0.501	5650		0.00	0.00		0 00	0.00	
American Indian Early Childhood Education	F210	3590		0.00	0.00		0.00	0.00	
Specialized Secondary	F370	8590		0.00	0.00		00 (0.00	
All Other State Revenue	All Other	3590	424 640 00	1 308 340 00	11 733 480 00	406,029,00	9,373.667.30	10 379 696 00	1
OTAL OTHER STATE REVENUE			1.557 214 00	11 945 317 00	13 502 531 00	1,509 442 00	10 550 021 00	12,059 463 30	- 4
THER LOCAL REVENUE									
Other Local Revience			1 1						
County and District Taxes			1						
Other Restricted Levies									
Secured Roll		3615	0.00	0.00	0 00	0.00	0.00	0.00	1
Unsecured Roll		8616	0.00	J 00	0 00	0.00	0 50	0.00	
		3617	0.00	0 00	2 00	0.00	0 00	0.00	-
Prior Years Taxes						0.00	3 30	0 00	
Supplemental Taxes		9618	0,00	0.00	0,00	0.00	2 00	0.30	-
Non-Ad Valorem Taxes									1
Parcel Taxes		3621	0 00	0 00	0 00 C	0.00	0 00	0.00	-
Other		3622	0 00	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment Funos Not Subject		8625		2.22	3.20	0.00	0.00	00 و	.1
to LCFF Deduction			0.00	0.00	0.00	0.00	0 00	9.00	-
Penalties and Interest from Delinquent Non- LCFF Taxes		4629	0.00	0.00	00 C	0.00	0.00	0.00	1
Sales									1
		2024	0.00	0.00	3 00	0.00	0.00	0.00	
Sale of Equipment/Supplies		8631	0 00				0.00	0 00	+
Sale of Publications		9632	0.00	0.00	000	0 00			-
Food Service Sales		3634	0 00	0.00	J 00	ນ 00	0.00	0.00	
All Other Sales		3639	0.00	:) (:)	2 00	0.00	0 00	0.00	-
Leases and Rentals		8650	265 505 00	0.00	265,505,00	254,524 00	0.00	254 524 00	-
Interest		3660	882 680 00	0.00	882 680 00	160 000 00	0 00	100 000 00	
Net Increase (Decrease) in the Fair Value of Investments		d662	1 617 812 00	0.00	1 617 812 00	0 00	0.90	0.00	
Fees and Contracts									
Adult Education Fees		8671	0 00	0.00	00 C	o oc	0.00	0.00)
Non-Resident Students		3672	0.00	0.00	0 co	0.00	0.00	00 و	3
Transportation Fees From Individuals		3675	28 902 00	0.00	28 902 00	28 302 00	0,00	28 902 00	3
Interagency Services		8677	0.00	2 510 702 00	2 510 702 00	0.00	2 510 702 30	2 510 702 0	3
Mitigation Developer Fees		3631	0.00	0.00	0.00	0.00	0 00	0.00	
All Other Fees and Contracts		3689	0.00	0.00	3 00	9.90	0.00	ים מ	-
an order sea and contracts		2009	0.90	0.09	7.00	H	10 70		

12

		_	2023-	24 Estimated Actuals			2024-25 Budget	Total Fund	% Diff
scription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	col D + E (F)	Column C & F
Plus Miscellaneous Funds Non-LCFF (50		3691	0 00	0.00	0 00	0 00	0.00	0 00	0.09
Percent) Adjustment		8697	0.00	0.00	0.00	0 00	0.00	C 00	0.00
Pass-Through Revenue from Local Sources		8699	590 775 00	694 519 00	1 285 294 00	112 051 00	129 654 00	241 705 00	-81 2
All Other Local Revenue		8710	0 00	0.00	0.00	0 00	0 00	0,00	0.0
non Other Transfers In		a781-8783	0 00	0 00	0 00	0.00	0 00	0 00	0.0
other transfers in								- 1	
Special Education SELPA Transfers		1		1			30	. 701 500 00	-2.7
From Districts or Charter Schools	6500	8791		4,864 725.00	4 864,725 00		4 734 596 00	4 734 596 00	0:
From County Offices	6500	8792		0 00	0.00		0 00	0.00	0
From JPAs	6500	3793		0.00	3 30		0 00	0.00	
ROC P Transfers					l l	6	0 00	0.00	0
From Districts or Charler Schools	6360	8791		0.00	0 00		0.00	0.00	0
From County Offices	6360	8792		0,00	0,00		0.00	0 00	0
From JPAs	6360	8793		0.00	0.00		3,00		
Other Translers of Apportionments					0.00	0.00	a 00 II	0.00	0
From Districts or Charter Schools	All Other	8791	0 00	0.00	0 00	0.00	0.00	0.00	0.
From County Offices	All Other	8792	0 00	0.00	0.00	0.00	0 00	0.00	0
From JPAs	Alf Other	8793	0.00	0.00	0.00	0.00	0 00	0.00	0
All Other Transfers In from All Others		8799	0 00	0 00		495 477 00	7 374 952 00	7 870 429 00	-31
DTAL, OTHER LOCAL REVENUE			3,385,674 00	8,069,946,00	11 455 G20 00	63 544 723 00	20 801 971 00	84 346 594 00	-9
DTAL REVENUES			66 842 645 00	26,181,327,00	93 024 172 00	63 344 723.00	20,001 01 1,00		
ERTIFICATED SALARIES					28,610,469.00	13 367 588 00	9 123 982 00	27,511,570 00	
ertificated Teachers' Salaries		1100	17 173 831 00	9 436 638 00	2 079 363 00	871 340 DO	1 268 122 00	2 140 062 00	1 2
entificated Pupil Support Salaries		1200	998 012 00	1 081 351 00	5 0 4 3 2 0 0 0	011 540 00			
artificated Supervisors and Administrators		1300	2 337 265 00	1 382 320 00	3,720,085.00	2 437 577 00	1.517.293.00	3 954 370 00	
alanes		1900	6 819 00	0 00	5 819 VO	5 819 00	00 C	6 819 00	
ither Certificated Salaries		1500	20 515 927 00	11 900 809 00	32 416 736 00	21 703 924 00	11 909 397 30	33 613 321 00	
OTAL CERTIFICATED SALARIES		-				One French Comment			1
LASSIFIED SALARIES		2100	73,804.00	4 019 061 00	4 092 965 00	486 580 00	4 290 017 00	4 776 597 00	_
llassified Instructional Salaries		2200	2 967 331 00	1 141 343 00	4 108 674 00	3 084 563 00	1 196 034 00	1 280 597 00	_
Classified Support Salaries		2300	788 106 00	215 652 00	1 003 758 00	750 195 00	174 368 30	925 063 00	
Classified Supervisors and Administrators Salanes		2400	2 494 869 00	279 965 00	2 774 834 00	2 539 058 00	280 330 90	2 319 388 00	
Dencal Technical and Office Salaries		2900	820,847.00	1 284 590 00	2 105 437 00	922 202 00	1 373 306 00	2 296 108 00	
Other Classified Salaries		I.o.	7 144 957 00	5 940 511 00	14 085 568 00	7 782 598 90	7 3 (5 155 30	15 097 753 00	
OTAL CLASSIFIED SALARIES		1							
EMPLOYEE BENEFITS		3101-3102	3 883 923 00	5.014 772 00	3 898 695 00	4 :65 340 90	5 137 629 90	3 703 469 90)
SIRS		3201-3202	1,569 144 00	1 504 401 00	3 073 545 00	1 539,848 00	1,592,565 00	3 232 413 90	
PERS		3301-3302	816 574 00	679 046 00	1 495 620 00	368 168 30	704 775 00	1 572 943 00	0
OASDI Medicare/Alternative		3401-3402	4 449 503 00	2 406 339 00	7 856 042 90	4 794,275 00	3 613 464 00	8,407 739 00	0
Health and Welfare Benefits		3501-3502	13.562.00	9 398.00	23,260 00	14 743 90	10 030 00	24 773 00	3
Unemployment Insurance		3601-3602	912 834 00	617 989 00	1 530 823 00	1 006 361 00	649 456 00	1.655.817.00	3
Workers Compensation		3701-3702	757 964 00	0.00	757 964 00	795 861 00	0.00	795-861 00	υ
OPEB, Allocated		3751-3752	0 00	0 00	0 00	0.00	0.00	0.30	0
OPES Active Employees			601 584 00	34 917 00	636 501 00	67 149 00	27 782 30	34 931 0	10
Other Employ ee Benefits		3901-3902	13,005,388,00	11 267 062 00	24 272 450 00	13,352 245 00	11 735 701 00	25 087 946 0	.0
TOTAL EMPLOYEE BENEFITS			1 3,003 381 00						
BOOKS AND SUPPLIES		4100	90.000.00	.0 00	90 000 00	90 000 00	o oo	90 000 0	10
Approved Textbooks and Cure Curricula Materials		4200	3 610 00	5 031 00	3 541 00	3 482 00	0.00	3 482 0	00
Books and Other Reference Materials		4300	2 188 050 00	1,781 450 00	3 969 500 00	2 08 8 41 4 90	1 930 812 00	4 019 223 0	סנ
Materials and Supplies		4400	170 322 00	157 664 00	327 986 00	173 077 00	83 993 00	257 070 0	00
Noncapitalized Equipment			0.00		196 562 00	0.00	200 300 00	200 000 0	30
Food		4700			4 592 689 00		2,214,805,00	4,569,775	00
TOTAL_BOOKS AND SUPPLIES			2 451 982 00	2 140 101 00					
SERVICES AND OTHER OPERATING EXPENDI	TURES	2100	0.00	0.00	3.0	0 00	0.00	10.	20
Subagreements for Services		5100 5200	171 572 00		587 688 0		243 952 00	514 688	JO
Travel and Conferences			31 65 00		37 779 0		8 023 00	39 374	00
Dues and Memberships		5300			619 381 0			641 684	00
Insurance		5400 - 5450	619 381 00		1 606 581 0			: 690 919	00
Operations and Housekeeping Services		3500	1 606 581 00	, 500	, 500 501 0				
Rentals Leases Repairs and Noncapitalized		5600	269 199 00	1 582,137 00	1 851 336 0	0 218 982 90			
Improviements Transfers of Direct Coasts		5710	33 567 30	33,567.00	0.0	5 0.00	0 3 30		00
A CONCRETE OF MARKET CHARA		5750	0.00		0.0	(5 000 00	1 1.00	(5,000	30)
Transfers of Overall Coats - Interfered					management of the same	The second secon			10.0
Transfers of Direct Costs - Interfund	ח					27253124141	1 107 700 30	6.777.765	30
ransfers of Direct Costs - Interfund Professional Consulting Services and Operating Expenditures	g	5800	1 512 693 00	2 900 90 2 900 90	6 170 373 (135 567 (100

			Expe	enditures by Object					H 5 24(2024-25
			2023	-24 Estimated Actuals			2024-25 Budgel		% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Calumn C&F
CAPITAL OUTLAY			1200				0.00	0.00	0.0%
and		6100	0.00	0.00	0.00	0 00	0 00	0.00	-100 0*
and Improvements		6170	956 00	216,637 00	217 593 00	0 00	0.00	509 365 00	-28 0%
Buildings and Improvements of Buildings	-	6200	17 156 00	690 725 00	707 881 00	9 365 00	500 000 00	309 303 00	-200
Books and Media for New School Libraries or Major Expansion of School Libraries		5300	0.00	0.00	0.00	0.00	0.00	0 00	0 0°
		6400	316 187 00	994.469.00	1,310,656.00	172,800.00	136 233 00	309, 033, 00	-76 49
Equipment Equipment Replacement		6500	0.00	137,900 00	137 900 00	0.00	463,767.00	463 767 00	236 3°
		6600	0.00	0 00	0 00	0.00	0.00	0 00	0.0
ease Assels		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Subscription Assets		6700		2.039.731.00	2 374 030 00	182 165.00	1,100,000,00	1 282 165 00	-46 O°
TOTAL CAPITAL OUTLAY			334, 299 00	2,035,731.00	2,014,000,00				
OTHER OUTGO (excluding Transfers of Indirect	Casts)		1)		4	i i			
Turtion			No.				1		
Tuition for Instruction Under Interdistrict		7140	0 00	0.00	0 00	0.00	0.00	0 00	0.0
Attendance Agreements		7110			0.00	0 00	0.00	0 00	0.0
State Special Schools		7130	0 00	0.00	0.00	0 00			
Tuition Excess Costs and/or Deficit Payments		~	0.00	198 482 00	198 482 00	0.00	198 721 00	198,721 00	0.1
Payments to Districts or Charter Schools		7141			394 854 00	0.00	394 854 00	394 854 00	0.0
Payments to County Offices		7142	0 00	394 354 00		0.00	0 00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0 00	9 00	0 00	0.00	-
Transfers of Pass-Through Revenues						0.00	0 00	0 00	0.0
To Districts or Charter Schools		7211	D 00	0.00	0 00			0 00	0.0
To County Offices		7212	0.00	0 00	0 00	0 00	0.00		
To JPAs		7213	0 00	0 00	00 €	0.00	0 00	0 00	0.0
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	o 00		0 00	J 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 (
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0 00	00 6		0 00	0.00	0.0
Fo County Offices	6360	7222		0.00	0 O C		0.00	0.00	0.0
To JPAs	6360	7223		0.00	ა იი		00.0	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0 00	0.00	0 00	3 00	9 00	0.00	0.0
All Other Transfers	7.11 011-0	7281-7383	0.00	0.00	0 00	0.00	0.00	n 30	9.0
		7299	0 00	0.00	3 00 C	0 00	0.00	0 00	0.0
All Other Transfers Out to All Others		1200	000						1
Debt Service		7438	0.00	0.00	J 00	0.00	0 00	0.00	0 :
Debt Service - Interest		7439	0 00	9 00	0 CO		1 800 000 00	1 300 909 90	4
Other Deet Service - Principal		7.136	L	3 00					
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	593 336 00	593 336 00	0 00	2,393 575 00	2 393 575 00	303
OTHER OUTGO - TRANSFERS OF INDIRECT CO	3515	7310	(166 382 JU)	166 382 00	0.00	(166 224 00)	166 224 00	ი აი	0
Transfers of Indirect Costs		7350	(58 275 00)	0.00	(58 275 00)		0.00	58 275 :001	0
Transfers of Indirect Costs - Interfund		- 550	(30 273 00)		(60 2. 4.74)				1
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(224,657,00)	166 382 00	(58, 275, 00)	(224 499 50)	166, 224 00	(58,275.00)	0
TOTAL EXPENDITURES			47 618 973 00	41 946 266 00	89 565 239 00	19.773 282 00	42,552 879 00	92 326 161 00	3
INTERFUND TRANSFERS			Γ						
INTERFUND TRANSFERS IN									1
From Special Reserve Fund		8912	0 00	00 0	0 00	0.00	0 C	0.00	0
From Bond Interest and Redemption Fund		5914	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 C	ა ა ა ა	ე ეე	9.00	0 0
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0 00	0 00	0.00	0 1
INTERFUND TRANSFERS OUT			T			1			
To Child Development Fund		7611	25 000 00	0.00	25 000 00	50 000 00	0.10	50 000 00	0 00
To Special Reserve Fund		7612	0.00	0.00	O 00	3 90	0.00	ღმ	0 (
		7 312							
Fo State School Building Fund/County School Facilities Fund		7613	0 00	0.00	0.00	0 00	0.70	0)	0 (
To Cafetena Fund		7616	0 00	00 G	3 O	0 00 0	0.00	0.0	0
		7619	0.00	0 00	o o	0 00 0	ა აი	0.0	00
Other Authorized Interfund Transfers Out			25 000 00	0.00	25 000 0	0 50 000 00	0.00	50 000 0	10
OF TOTAL INTERFUND TRANSFERS OUT									
ON TOTAL INTERFUND TRANSFERS OUT OTHER SOURCESIUSES									
TOLEOTAL INTERFUND TRANSFERS OUT OTHER SOURCESIUSES SOURCES	1 20 11 11 11								
TOLETAL INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES State Apportionments	100000	8931	2.00	0.00	30	0 000	0.00	0.0	00
TOLETAL INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES State Apportunaments Emergency Apportunaments		8931	0,00	0.00	30	0 0 0	0,00	0.6	00
TOLETAL INTERFUND TRANSFERS OUT OTHER SOURCES/USES SOURCES State Apportionments		893 8 8953	9,00	0.00	20			0.0	
TOLETAL INTERPUND TRANSFERS OUT OTHER SOURCES/USES SOURCES State Apportunments Emergency Apportunments Proceeds	The state of the state of								

			2023	24 Estimated Actuals		2024-25 Budget			
Description Resource Codes	Object ource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
Long-Term Debt Proceeds								0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0 00	0 00	0 00	0.00		
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	0.01
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	00 C	0.00	0 00	0.00	0.01
(d) TOTAL USES			0 00 :	0.00	0 00	0 00	0.00	0.00	0.00
CONTRIBUTIONS				15 520,714 00	0.00	(17 340,193 00)	17.340,193.00	0.00	0.0
Contributions from Unrestricted Revenues		8980	(15,520,714 00)		0.00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0 00	0.00			17,340 193 00	0.00	0.0
(e) TOTAL CONTRIBUTIONS			(15 520,714 00)	15 520 714 00	0.00	(17 340 193 00)	17,340 193,00	0,00	-
TOTAL, OTHER FINANCING SOURCES/USES			(15.545,714.00)	15,520,714 00	(25,000,00)	(17,390,193,00)	17,340 193 00	(50,000 00)	100 0

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0 00 '	0.0%
3) Other State Revenue		8300-8599	1,566,368,00	1 042,482 00	-33,4%
4) Other Local Revenue		8600-8799	50 850 00	18,750 00	-63 1%
5) TOTAL, REVENUES			1,617,218.00	1.061.232.00	-34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	611_327_00	639 070 00	4.5%
3) Employee Benefits		3000-3999	281,190.00	290 099 00	3,2%
4) Books and Supplies		4000-4999	83,366.00	78,542.00	-5, 8%
5) Services and Other Operating Expenditures		5000-5999	38 537 00	44,496.00	15.5%
6) Capital Outlay		6000-6999	224,423,00	0.00 ;	-100 0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00	0.00	0.0%
		7400-7499 7300-7399	58,275.00	58.275.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1 297 118 00	1 110 482 00	-14,4%
9) TOTAL, EXPENDITURES			1 297 110 00	1,110,402,00	-14,470
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,100,00	(49,250,00)	-115,4%
D ₄ OTHER FINANCING SOURCES/USES				8	
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000,00	50.000.00	100 0%
b) Transfers Out		7600-7629	0 00	0.00	0_0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0 00	0.0%
b) Uses		7630-7699	0,00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25 000 00	50 000 00	100.0%
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			345,100.00	750.00	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220 705 52	565, 805, 62	156.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220 705 62	565,305 62	156.4%
d) Other Restalements		9795	0 00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,705,62	565.805.62	156,4%
2) Ending Balance, June 30 (E + FTe)			565,805.62	566,555,62	0.19
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.09
Prepaid Items		9713	0 00	0.00	0.00
All Others		9719	0,00	0.00	0.09
b) Restricted		9740	539,886,55	539,886.55	0.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0,00	0.00	0.04
d) Assigned					
Other Assignments		9780	25 919 07	26 669 07	2.9
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		
		9111	0 00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9110	0 00		
U U U U U U U U U U U U U U U U U U U			0 00		
		0130			
c) in Revolving Cash Account		9130			
		9130 9135 9140	0.00		

escription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00	1	
5) Due from Other Funds		9310	0,00		
6) Stores		9320	0.00	1	
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00	1.	
10) TOTAL, ASSETS			0.00		
1. DEFERRED OUTFLOWS OF RESOURCES			4	(10)	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00	1	
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00	1	
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL RÉVENUE					
Child Nutrition Programs		8220	0,00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
Title I Part A, Basic	3010	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0 00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0, 0
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0
Child Development Apportionments		8530	0.00	0 00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
State Preschool	6105	3590	1 042 482 00	1_042_482_00	0.0
All Other State Revenue	All Other	8590	523,886.00	0,00	-100 0
TOTAL, OTHER STATE REVENUE			1,566,368,00	1 042 482 00	-33.4
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0, (
Interest		8660	23 000 00	750 00	-96
Net Increase (Decrease) in the Fair Value of Investments		8662	9,692,00	0.00	-100
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.
Interagency Services		8677	0.00	0_00	0
All Other Fees and Contracts		8689	0.00	0.00	0
Other Local Revenue					
All Other Local Revenue		8699	18_158_00	18 000 00	-0
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL OTHER LOCAL REVENUE			50,850.00	18,750 00	-63
TOTAL REVENUES			1 617 218 00	1,061,232,00	-34
CERTIFICATED SALARIES					
Certificated Salaries Certificated Teachers Salaries		1100	0.00	0.00	(
Certificated Pupil Support Salaries		1200	0.00	0.00	(
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0 00	ı
Other Certificated Salanes		1900	0.00	0 00	1
1)			0.00	0.00	34
TOTAL, CERTIFICATED SALARIES					

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200	5 588.00	5,588.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	87,720,00	87,720,00	0.0%
Clerical, Technical and Office Salaries	2400	16,391.00	14,891,00	-9.2%
Other Classified Salaries	2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		611 327 00	639,070.00	4,5°
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0,04
PERS	3201-3202	157,656,00	168,892.00	7.1
OASDI/Medicare/Alternative	3301-3302	46.229.00	48,516.00	4.9
Health and Welfare Benefits	3401-3402	53 326 00	47 144 00	-11,6
	3501-3502	307.00	319 00	3.9
Unemployment Insurance	3601-3602	20.172.00	21 728 00	7, 7
Workers' Compensation		2 × (1)	0.00	0.6
OPEB, Allocated	3701-3702	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	3 500 00	3,500.00	0.0
TOTAL, EMPLOYEE BENEFITS		281, 190, 00	290,099,00	3,2
OOKS 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.
Materials and Supplies	4300	75.642.00	74, 542, 00	-1
Noncapitalized Equipment	4400	3,724.00	0.00	-100
Food	4700	4.000.00	4,000 00	0
TOTAL BOOKS AND SUPPLIES		83 366 00	78,542.00	-5,
			1	
ERVICES AND OTHER OPERATING EXPENDITURES	5100	0.00	0 00	0.
Subagreements for Services	5200	16.356.00	16,449.00	0
Travel and Conferences		1,968,00	968.00	-50.
Dues and Memberships	5300			
Insurance	5400-5450	0.00	0.00	0.
Operations and Housekeeping Services	5500	0 00	0 00	0
Rentals: Leases: Repairs: and Noncapitalized Improvements	5600	8 542 00	9,943 00	16
Transfers of Direct Costs	5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund	5750	0.00	5.000.00	1
Professional/Consulting Services and Operating Expenditures	5800	11.185.00	12,136.00	8
Communications	5900	486.00	0 00	-100
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		38, 537 00	44 496 00	15
APITAL OUTLAY			11	
Land	6100	0,00	0.00	c
Land Improvements	6170	194,523,00	0.00	-100
Buildings and Improvements of Buildings	6200	0.00	0.00	0
-	6400	29,900.00	0.00	-100
Equipment	6500	0.00	0.00	0
Equipment Replacement		1	0,00	
Lease Assets	6600	0.00		
Subscription Assets	6700	0,00	0 00	(
TOTAL, CAPITAL OUTLAY		224, 423, 00	0.00	-100
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	
Debt Service				
Debt Service - Interest	7438	0.00	0.00	
Other Debt Service - Principal	7439	0.00	0 00	
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	
THER OUTGO - TRANSFERS OF INDIRECT COSTS				
	7350	58 275 00	58, 275, 00	
Transfers of Indirect Costs - Interfund	7330	58,275.00	58 275 00	
TOTAL: OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				-1
TOTAL, EXPENDITURES		1,297_118_00	1, 110, 482, 90	
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From, General Fund	8911	25 000 00	50,000.00	1(
Other Authorized Interfund Transfers In	8919	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN		25,000.00	50,000 00	1

18

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES				1	
Other Sources				l l	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0_00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0 00	0.00	0.0%
(d) TOTAL, USES			0_00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000 00	50,000,00	100 0%

Description R	lesource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES			1	1	0.00
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	84,160.00	1,000.00 !	-98.8%
5) TOTAL. REVENUES			84,160,00	1,000,00	-98.8%
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	0.09
5) Services and Other Operating Expenditures		5000-5999	500,000.00	500,000 00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299.	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	500,000.00	500 000 00	0.04
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			500,000.00	300 000 00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE STREK FINANCING SOURCES AND USES (A5 - B9)			(415,840.00)	(499,000,00)	20,0
D. OTHER FINANCING SOURCES/USES			1		
1) Interfund Transfers			2.00	0.00	0.0
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Oul		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				2.22	0.0
a) Sources		8930-8979	0.00	0.00	
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)			(415,840.00)	(499,000,00)	20.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	978 074 02	562.234.02	-42.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			978 074 02	562,234,02	-42 5
d) Other Restalements		9795	0 00	0.00	0 (
e) Adjusted Beginning Balance (F1c + F1d)			978,074 02	562 234 02	-42 5
2) Ending Balance, June 30 (E + F1e)			562 234 02	63,234 02	-88.8
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0_00	0,1
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0.00	0.00	0
c) Committed			1		
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0.
d) Assigned					
Other Assignments		9780	562,234,02	63 234 02	-88
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	0.00	0.00	C
G. ASSETS					
1) Cash			1		
a) in County Treasury		9110	0.00		
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		
		9135	0 00		
d) with Fiscal Agent/Trustee		- 100			
e) Collections Awaiting Deposit		9140	0.00		

	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
escription		9200	0.00		
3) Accounts Receivable		9290	0.00	1	
4) Due from Grantor Government		9310	0.00	1	
5) Due from Other Funds		9320	0.00		
6) Stores		9330	0.00	i	
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		9380	0.00		
9) Lease Receivable			0.00		
10) TOTAL, ASSETS					
DEFERRED OUTFLOWS OF RESOURCES		9490	0.00		
1) Deferred Outflows of Resources			0.00	1	
2) TOTAL DEFERRED OUTFLOWS					
LIABILITIES		9500	0.00		
1) Accounts Payable		9590	0.00		
2) Due to Grantor Governments		9610	0.00		
3) Due to Other Funds		9640	1	1	
4) Current Loans			0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES					
. DEFERRED INFLOWS OF RESOURCES			0.00 :		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY			0.00		
(G10 + H2) - (I6 + J2)			0.00		
_CFF SOURCES					e:
LCFF Transfers			0.00	0.00	0 (
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	-
OTHER STATE REVENUE				0.00	0.
All Other State Revenue		8590	0.00	0 00	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					2
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0_00	0.00	
		8660	35 000 00	1,000 00	
Interest		8662	49, 160, 00	0.00	100
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue		8699	0.00	0.0	
All Other Local Revenue		8799	0.00	0.0	0 (
All Other Transfers In from All Others			84_160_00	1,000 0	0 -96
TOTAL, OTHER LOCAL REVENUE			84, 160, 00	1.000.0	0 -98
TOTAL REVENUES					
CLASSIFIED SALARIES		2200	0.00	0.0	10
Classified Support Salaries		2900	0.00		00
Other Classified Salaries		2300	0.00		00
TOTAL CLASSIFIED SALARIES					
EMPLOYEE BENEFITS		3101-3102	0.00	0,	00
STRS			0.00	200	
PERS		3201-3202	0.00	_	00
OASDI/Medicare/Alternativ e		3301-3302	0.00		00
Health and Welfare Benefits		3401-3402	0.00	,	00
Unemployment insurance		3501-3502		_	00
Workers' Compensation		3601-3602	0.00		00
OPEB_ Allocated		3701-3702		-	00
OPEB_Active Employees		3751-3752		_	00
Other Employ ee Benefits		3901-3902	1	-	.00
TOTAL, EMPLOYEE BENEFITS			0.0	Ų U	.00

	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
escription	Kesource Codes	4300	0.00	0.00	0.0%
Materials and Supplies		4400	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES					
ERVICES AND OTHER OPERATING EXPENDITURES		5100	0.00	0.00	0.0%
Subagreements for Services			0.00	0.00	0.0%
Tray el and Conferences		5200	500,000.00	500,000.00	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	500,000.00	500,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000,00		
CAPITAL OUTLAY			0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
		6400	0.00	0.00	0.0%
Equipment		6500	0.00	- 1	0.0%
Equipment Replacement		6600	0.00	0.00	0.0%
Lease Assets		6700	0.00	0.00	0.0%
Subscription Assets			0.00	0.00	
TOTAL, CAPITAL OUTLAY					
OTHER OUTGO (excluding Transfers of Indirect Costs)			1		2.09
Debt Service		7438	0.00	0.00	0.09
Debt Service - Interest		7439	0,00	0.00	0 09
Other Debt Service - Principal			0 00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,000 00	500 000 00	0.0
TOTAL EXPENDITURES					
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		8919	0.00	0.00 :	0.0
Other Authorized Interfund Transfers In			0 00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN					
INTERFUND TRANSFERS OUT		7619	0.00	000	0.0
Other Authorized Interfund Transfers Out		1013	0.00	0.00	0.0
(b) TOTAL INTERFUND TRANSFERS OUT					
OTHER SOURCES/USES					
SOURCES					
Other Sources		2005	0.00	0.00	0
Transfers from Funds of Lapsed/Reorganized LEAs		8965			
Long-Term Debt Proceeds			0.00	0.00	0.
Proceeds from Leases		8972	0.00	0.00	0,
Proceeds from SBITAs		8974	0.00	0.00	0
All Other Financing Sources		8979	1	0.00	0
(c) TOTAL, SOURCES			0.00	***	
			0.00	0.00	0
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	(
All Other Financing Uses		7699	0,00	0.00	
			0,00	0.00	i -
(d) TOTAL, USES					
CONTRIBUTIONS		8980	0.00		II.
Contributions from Unrestricted Revenues		8990	0.00	1	
Contributions from Restricted Revenues			0.00	1	
(e) TOTAL. CONTRIBUTIONS			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 Revienue	8300-8599	0,00	0 00	0.0%
4) Other Local Revenue	8600-8799	10,671.00	0.00	-100 0%
5) TOTAL, REVENUES		10,671.00	0.00	-100 0%
3. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.09
	6000-6999	4 429 00	0.00	-100.09
6) Capital Outlay	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		4 429 00	0.00	-100.0
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		6,242 00	0.00	100 0
FINANCING SOURCES AND USES (A5 - B9)				
D. OTHER FINANCING SOURCES/USES		1 1		
1) Interfund Transfers	8900-8929	0,00	0.00	0 0
a) Transfers In	7600-7629	0.00	0.00	0.0
b) Transfers Out	7000-7023			
2) Other Sources/Uses	8930-8979	0.00	0.00	0.0
a) Sources		14,160,00	0.00	-100 C
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	1	0.00	-100.0
4) TOTAL, OTHER FINANCING SOURCES/USES		(14, 160, 00)		-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(7,918 00)	0.00	-100.0
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance		L.	_	100
a) As of July 1 - Unaudiled	9791	7 918 16	16	-100.0
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a - F1b)		7_918_16	16	-100 (
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		7 918 16	(€16	-100
2) Ending Balance, June 30 (E - F1e)		16	16	0.
Components of Ending Fund Balance			6	
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0.
Prepaid Items	9713	0.00	0.00	0
All Others	9719	0.00	0,00	0
b) Restricted	9740	0.00	0,00	0.
c) Committed	9750	0.00	0.00	0
Stabilization Arrangements	9760	0.00	0 00	0
Other Commitments	2.00			
d) Assigned	9780	16	=16	С
Other Assignments	3100	1	1	
e) Unassigned/Unappropriated	0700	0.00	0,00	(
Reserve for Economic Uncertainties	9789		0.00	,
Unassigned/Unappropriated Amount	9790	0.00	0.00	
G. ASSETS				
1) Cash				
a) in County Treasury	9110	0.00		
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		
	9140	0.00		

escription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0 00	1	
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00	30	
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
. DEFERRED OUTFLOWS OF RESOURCES					
I) Deferred Outflows of Resources		9490	0.00	6	
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
I) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00	5	
4) Current Loans		9640	0.00	1	
		9650	0.00	Į.	
5) Unearned Revenue		3000	0.00	1	
6) TOTAL, LIABILITIES			0.00	7	
. DEFERRED INFLOWS OF RESOURCES		nenn	0.00		
1) Deferred Inflows of Resources		9690	1)		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)			0,00		
EDERAL REVENUE				0.00	٥
FEMA		8281	0.00	0.00	0
All Other Federal Revenue		8290	0.00	0.00	0
TOTAL, FEDERAL REVENUE			0.00	0.00	0
THER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0 00	0.00	0
Other Subventions/In-Lieu Taxes		8576	0,00	0 00	0
All Other State Revenue		8590	0 00	0.00	0
TOTAL, OTHER STATE REVENUE			0.00	0,00	0
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	1
Unsecured Roll		8616	0.00	0.00	(
Prior Years' Taxes		8617	0 00	0.00	
		8618	0.00	0.00	
Supplemental Taxes		3013		-	
Non-Ad Valorem Taxes		9621	0 00	0.00	
Parcel Taxes			1	0,00	
Other		8622	0.00		
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0 00	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0_00	
Sales					
Sale of Equipment/Supplies		8631	0,00	0 00	
Leases and Rentals		8650	0.00	0 00	
Interest		8660	2,470 00	0.00	-10
Net Increase (Decrease) in the Fair Value of Investments		8662	8 201 00	0.00	-10
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0 00	
TOTAL, OTHER LOCAL REVENUE			10,671 00	0 00	-10
			10 671 00	0.00	-10
TOTAL REVENUES					

	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Description	110004177	2300	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2400	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2900	0.00	0.00	0.0%
Other Classified Salaries			0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES					
MPLOYEE BENEFITS		3101-3102	0.00	0.00	0.0%
STRS		3201-3202	0.00	0.00	0.0%
PERS		3301-3302	0,00	0 00	0.0%
OASDI/Medicare/Alternative		3401-3402	0.00	0.00	0.0%
Health and Welfare Benefits		3501-3502	0.00	0,00	0.0%
Unemployment Insurance		3601-3602	0.00	0.00	0.09
Workers' Compensation		3701-3702	0.00	0.00	0.0%
OPEB, Allocated		3751-3752	0,00	0.00	0.09
OPEB, Active Employees		3901-3902	0.00	0.00	0.0
Other Employee Benefits			0.00	0_00	0.0
TOTAL, EMPLOYEE BENEFITS					0.0
BOOKS AND SUPPLIES		4200	0.00	0.00	0.0
Books and Other Reference Materials		4300	0.00	0.00	0.0
Materials and Supplies		4400	0.00	0.00	0.0
Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES					0.0
SERVICES AND OTHER OPERATING EXILENSITY OF SERVICES		5100	0.00	0 00	0.0
_		5200	0.00	0,00	0.1
Travel and Conferences		5400-5450	0 00	0.00	0
Insurance Operations and Housekeeping Sarvices		5500	0 00	0.00	0.
Rentals_Leases_Repairs_and Noncapitalized Improvements		5600	0.00	0.00	1 0.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0
Communications		5900	0.00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0 00	-
CAPITAL OUTLAY				0.00	0
Land		6100	0.00	0.00	_
Land Improvements		6170	0.00	0.00	
Buildings and Improvements of Buildings		6200	4,429 00	0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	
Equipment		6400	0.00	0.00	
Equipment Replacement		6500	0,00	0.00	,
Lease Assets		6600	0.00	0.00	•
Subscription Assets		6700	0.00	0.00	
TOTAL, CAPITAL OUTLAY			4 429 00	0.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out			2.00	0.0	0
All Other Transfers Out to All Others		7299	0.00	0.0	•
Debt Service			0.00	0.0	00
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00		
Debt Service - Interest		7438	0.00		
Other Debt Service - Principal		7439	0,00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00		
TOTAL EXPENDITURES			4,429,00	0,	-
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN				n 0	00
Other Authorized Interfund Transfers In		8919	0.0	_	00
(a) TOTAL, INTERFUND TRANSFERS IN			0.0	0	
INTERFUND TRANSFERS OUT				0 0	00
To State School Building Fund/County School Facilities Fund		7613	0.0	•	.00
Other Authorized Interfund Transfers Out		7619	0.0	-	00
(b) TOTAL, INTERFUND TRANSFERS OUT			0.0	iu 9	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds				0.00	0.0%
Proceeds from Sale of Bonds		8951	0 00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0,078
Other Sources				0.00	0.0%
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.076
Long-Term Debt Proceeds				0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	1	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	
(c) TOTAL SOURCES			0,00	0.00	0.0%
USES				0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0 00	-100.0%
All Other Financing Uses		7699	14_160_00	0.00	-100.09
(d) TOTAL, USES			14_160_00	0.00	-100,07
CONTRIBUTIONS			0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	0	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL; CONTRIBUTIONS			0.00		-100 0
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,160,00)	0.00	-100 0

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					2.0%
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,772,696,00	52,000.00	-97.1%
5) TOTAL, REVENUES			1,772,696.00	52,000.00	-97,1%
B. EXPENDITURES			1		0.0%
1) Certificated Salaries		1000-1999	0.00	0.00	
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	246 474 00	76,000,00	-69 2%
6) Capital Outlay		6000-6999	656,524.00	114 019 00	-82 6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		1300-1333	902 998 00	190 019 00	-79.0%
9) TOTAL, EXPENDITURES			302 330 00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			869,698,00	(138,019.00)	-115,99
D. OTHER FINANCING SOURCES/USES			1		
1) Interfund Transfers					0.00
a) Transfers In		8900-8929	0.00	0.00	0.09
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)			869,698 00	(138,019,00)	-115.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	916,791,53	1,786,489,63	94 9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			916.791.63	1,786,489,63	94 9
d) Other Restatements		9795	0.00	0 00	O C
e) Adjusted Beginning Balance (F1c + F1d)			916,791,63	1,786 489 63	94,9
2) Ending Balance, June 30 (E + F1e)			1,786,489.63	1 648,470 63	-7 7
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	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.
b) Restricted		9740	1 725 618 22	1 595,599 22	-7
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0.
d) Assigned					
Other Assignments		9780	60,871,41	52 87 (41	-13
e) Unassigned/Unappropriated				1	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	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		
a) with the deling industries		9140	0.00		

scription Resource C	odes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00	1	
3) Accounts Receivable	9200	0 00	E)	
†) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
	9320	0.00		
3) Stores	9330	0.00	į.	
7) Prepaid Expenditures	9340	0.00	1	
8) Other Current Assets	9380	0.00		
9) Lease Receivable	0000	0.00		
10) TOTAL, ASSETS			1	
DEFERRED OUTFLOWS OF RESOURCES	2400	0.00		
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES			1	
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	24	
	9650	0.00	12	
5) Unearned Revenue		0.00		
6) TOTAL, LIABILITIES				
DEFERRED INFLOWS OF RESOURCES	9690	0.00		
1) Deferred Inflows of Resources		0.00		
2) TOTAL, DEFERRED INFLOWS				
. FUND EQUITY		0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0,00		
THER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other		1	0.00	0.0
Homeowners Examptions	8575	0 00	0.00	0.0
Other Subventions/In-Lieu Taxes	8576	0,00	0 00	
All Other State Revenue	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0,00	0 00	0 (
OTHER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies	8615	0.00	0.00	0
Secured Roll	8616	0.00	0.00	0.
Unsecured Roll	8617	0 00	0.00	0
Prior Years' Taxes		0.00	0.00	0
Supplemental Taxes	8618	0.00		
Non-Ad Valorem Taxes		0.00	0.00	0.
Parcel Taxes	8621	0.00		
Other	8622	0.00	0 00	
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0 00	0.00) 0
Sales				
Sale of Equipment/Supplies	8631	0,00	0.00	
	8660	35,000,00	2 000 0	0 -94
Interest	8662	58.675.00	0.0	0 -100
Net Increase (Decrease) in the Fair Value of Investments				
Fees and Contracts	8681	1 679 021 00	50 000 0	0 -9'
Mitigation/Developer Fees	0001			
Other Local Revenue	2000	0.00	0.0	10
All Other Local Revenue	8699		0.0	· -
All Other Transfers In from All Others	8799	0.00		_
TOTAL OTHER LOCAL REVENUE		1,772 696 00		
TOTAL REVENUES		1,772_696_00	52,000 (-5
CERTIFICATED SALARIES				00
CERTIFICATED SALARIES Other Certificated Salanes	1900	0.00		
CERTIFICATED SALARIES Other Certificated Salanes TOTAL CERTIFICATED SALARIES	1900	0.00		-

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				1	
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	0.09
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		4100	0.00	0.00	0.0%
Approved Textbooks and Core Curricula Materials		4200	0.00	0.00	0.09
Books and Other Reference Materials		4300	0.00	0.00	0.09
Materials and Supplies		4400	0.00	0.00	0.09
Noncapitalized Equipment		4400	0 00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES					
SERVICES AND OTHER OPERATING EXPENDITURES		5100	0.00	0.00	0.0
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	0.0
Operations and Housekeeping Services		5500	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	
Transfers of Direct Costs - Interfund		5750	0.00	0,00	0.0
Professional/Consulting Services and Operating Expenditures		5800	246,474,00	76,000 00	-69.2
Communications		5900	0 00	0.00	0.0
TOTAL: SERVICES AND OTHER OPERATING EXPENDITURES			246 474 00	76 000 00	-69.2
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	156,580,00	0.00	-100.0
Buildings and Improvements of Buildings		6200	499 944 00	114 019 00	-77.2
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			656 524 00	114 019 00	-82 6
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0
Debt Service		7438	0.00	0,00	O
Debt Service - Interest		7439	0.00	0.00	0
Other Debt Service - Principal			0,00	0 00	0
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			902,998,00	190,019.00	-79
TOTAL EXPENDITURES			532,000,00	77 732	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		8919	0.00	0 00	0
Other Authorized Interfund Transfers In		03.13	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			- 000	3,00	
INTERFUND TRANSFERS OUT		7613	0.00	0.00	(
To State School Building Fund/County School Facilities Fund			0.00	0 00	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds				4	0.00%
Proceeds from Disposal of Capital Assets		8953	0.00	0 00	0.0%
Other Sources			1		0.000
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		6971	0,00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revienue Bands		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	0.09
(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	0.09
CONTRIBUTIONS					0.00
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A, REVENUES					0.000
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		B100-8299	0.00	0.00	0_0%
3) Other State Revenue		8300-8599	5,251,480,00	0.00	-100 0%
4) Other Local Revenue		8600-8799	472.149.00	15,000.00	-96 8%
5) TOTAL, REVENUES			5,723,629.00	15,000,00	-99.7%
3. EXPENDITURES					2.20
1) Certificated Salaries		1000-1999	0,00	0.00	0.09
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	105 000 00	0.00	-100.0
6) Capital Outlay		6000-6999	0.00	0.00	0.04
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
		7300-7399	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7333	105 000 00	0.00	-100.0
9) TOTAL, EXPENDITURES			103,000,00	5,55	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,618,629 00	15,000 00	-99.7
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2020 2020	0 00	0.00	0.0
a) Transfers In		8900-8929	0 00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		2020 8070	0 00	0.00	0.0
a) Sources		8930-8979	0 00	0.00	0.0
b) Uses		7630-7699		0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES				15 000 00	-99 7
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5 618,629 00	13,000,00	
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	5,693,826,62	11.312 455 62	98.7
a) As of July 1 - Unaudited			0.00	0.00	0.0
b) Audit Adjustments		9793	5 693 826 62	11 312 455 62	98.7
c) As of July 1 - Audited (F1a - F1b)		2705		0.00	0.0
d) Other Restatements		9795	0 00	11,312 455 62	98
e) Adjusted Beginning Balance (F1c + F1d)			5 693,826 62 11 312,455 62	11 327,455 62	0
2) Ending Balance, June 30 (E + F1e)			11,312,433,02	11 321,433 02	
Components of Ending Fund Balance					
a) Nonspendable		0744	0.00	0.00	0.
Revolving Cash		9711	0 00	0.00	0.
Stores		9712	0.00	1	0.
Prepaid Items		9713	0.00	0.00	0
All Others		9719	0.00	0.00	0.
b) Restricted		9740	10,839,278,45	10,839,278,45 [0.
c) Committed					0
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0
d) Assigned					_
Other Assignments		9780	473, 177, 17	488 177 17 I	3
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	q
Unassigned/Unappropriated Amount		9790	0.00	0,00	(
G. ASSETS					
1) Casn					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0 00		
b) in Banks		9120	0 00		
			0.00		
c) in Revolving Cash Account		9130 9135	0 00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00	i	
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	+	
		9340	0.00	II.	
8) Other Current Assets		9380	0.00	1	
9) Lease Receivable		3300	0 00		
10) TOTAL, ASSETS			0,00		
. DEFERRED OUTFLOWS OF RESOURCES))		9	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0 00	1	
3) Due to Other Funds		9610	0.00	1	
4) Current Loans		9640	0.00		
5) Unearned Revienue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	8	
		3630	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	(
TOTAL, FEDERAL REVENUE			0.00	0.00	
OTHER STATE REVENUE					
School Facilities Apportionments		8545	5,251,480 00	0 00	-100
Pass-Through Revenues from State Sources		8587	0.00	0.00	(
All Other State Revienue		8590	0.00	0.00	(
TOTAL, OTHER STATE REVENUE			5, 251, 480, 00	0.00	-100
OTHER LOCAL REVENUE					
Sales					
		8631	0.00	0.00	
Sale of Equipment/Supplies			0 00	0.00	1
Leases and Rentals		8650			-9
Interest		8660	186 000 00	15,000,00	
Net Increase (Decrease) in the Fair Value of Investments		8662	286 149 00	0.00	-10
Other Local Revienue					
All Other Local Revenue		8699	0 00	0.00	
All Other Transfers In from All Others		8799	0.00	0 00	
TOTAL, OTHER LOCAL REVENUE			472,149,00	15,000,00	-g
TOTAL, REVENUES			5,723 629 00	15 000 00	-9
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0,00	0.00	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	
Clerical, Technical and Office Salaries		2400	0.00	0.00	
		2900	0.00	0.00	
Other Classified Salaries		2300	0 00	0.00	
TOTAL, CLASSIFIED SALARIES			0.00	V 30	
EMPLOYEE BENEFITS		2404 2125	0.00	0.00	
STRS		3101-3102	0 00	0 00	
PERS		3201-3202	0.00	0.00	
OASO1/Medicare/Alternative		3301-3302	0.00	0.00	
Health and Welfare Benefits		3401-3402	0.00	0.00	
Unemployment Insurance		3501-3502	0.00	0.00	
Workers' Compensation		3601-3602	0.00	0,00	
OPEB. Allocated		3701-3702	0 00	0,00	
OPEB_ Active Employ ees		3751-3752	0.00	0 00	
Other Employee Benefits		3901-3902	0.00	0 00	
Onigr Employ de Delierits		550.0002	0.00	0.00	

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES			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	0.070
SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0%
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	0.0%
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	-100.0%
Professional/Consulting Services and Operating Expenditures	5800	105,000,00	0.00	0.0%
Communications	5900	0 00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		105,000 00	0.00	-100,070
CAPITAL OUTLAY		0.00	0.00	0.0%
Land	6100	0,00	0.00	0.0%
Land Improvements	6170	0.00	(4)	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0,00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.07
Subscription Assets	6700	0.00	0_00	0.07
TOTAL, CAPITAL OUTLAY		0 00	0.00	007
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				0.00
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	0.09
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		105 000 00	0.00	-100.0
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
To State School Building Fund/County School Facilities Fund From, All Other Funds	8913	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT				
To State School Building Fund/County School Facilities Fund	7613	0 00	0.00	0 (
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0 (
(b) TOTAL INTERFUND TRANSFERS OUT		0.00	0.00	0
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0
Other Sources				
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0
Long-Term Debt Proceeds				
Proceeds from Certificates of Participation	8971	0.00	0 00	C
Proceeds from Certificates of Participation Proceeds from Leases	8972	0.00	0.00	C
Proceeds from Leases Proceeds from Lease Revenue Bonds	8973	0 00	0.00	Ü
	8974	0.00	0.00	(
Proceeds from SBITAs	8979	0.00	0 00	(
All Other Financing Sources		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
(d) TOTAL, USES			0,00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		6980	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%

scription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES					0.004
) 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%
) Other Local Revenue		8600-8799	138 400 00	15,100,00	-89.1%
5) TOTAL, REVENUES			138 400,00	15, 100, 00	-89.1%
EXPENDITURES					0.0%
1) Certificated Salaries		1000-1999	0.00	0.00	
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	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0,0%
6) Capital Oullay		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%
		7300-7399	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7393	0.00	0.00	0.04
9) TOTAL, EXPENDITURES			0,00	0.00	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER NANCING SOURCES AND USES (A5 - 89)			138,400,00	15,100.00	-89, 19
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			0.00	0.00	0.0
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			0.00	0.00	0.0
a) Sources		8930-8979	0.00		0.0
b) Uses		7630-7699	0.00	0,00	0.0
3) Contributions		3980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			138.400.00	15, 100, 00	-89_1
FUND BALANCE, RESERVES			1		
1) Beginning Fund Balance				44.070.070.50	1,2
a) As of July 1 - Unaudited		9791	11,734 979 53	11.873.379.53	0.0
b) Audit Adjustments		9793	0.00	0 00	1.2
c) As of July 1 - Audited (F1a ÷ F1b)			11,734 979 53	11 873 379 53	0.0
d) Other Restalements		9795	0 00	0.00	1 :
e) Adjusted Beginning Balance (F1c + F1d)			11,734 979 53	11 873 379 53	0
2) Ending Balance, June 30 (E + F1e)			11,873,379,53	11.888,479.53	0.
Components of Ending Fund Balance					
a) Nonspendable					0
Revolving Cash		9711	0.00	0.00	0
Stores		9712	0,00	0.00	0
Prepaid Items		9713	0.00	0.00	0
All Others		9719	0.00	0 00	0
b) Restricted		9740	0.00	0.00	0.
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0
d) Assigned					
Other Assignments		9780	11,873,379,53	11,888 479 53	C
e) Unassigned/Unappropriated			1		
Reserve for Economic Uncertainties		9789	0.00	0.00	C
Unassigned/Unappropriated Amount		9790	0.00	0_00	
3. ASSETS					
1) Cash					
		9110	000		
a) in County Treasury		04.4	0.00		
a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9111			
		9120	0 00		
1) Fair Value Adjustment to Cash in County Treasury					

escription Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0,00		
3) Accounts Receivable	9200	0,00		
4) Due from Grantor Government	9290	0,00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
6) Other Current Assets	9340	0.00		
	9380	0.00		
9) Lease Receivable	3000	0.00		
10) TOTAL, ASSETS		0,00		
DEFERRED OUTFLOWS OF RESOURCES		0.00		
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0_00		
5) Unearned Revenue	9650	0.00	1	
6) TOTAL, LIABILITIES		0.00		
DEFERRED INFLOWS OF RESOURCES				
	9690	0.00		
1) Deferred Inflows of Resources	3030	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
FUND EQUITY		0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
EDERAL REVENUE			2.00	(
All Other Federal Revenue	8290	0.00	0 00	
TOTAL, FEDERAL REVENUE		0.00	0.00	
THER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners Exemptions	8575	0.00	0,00	(
Other Subventions/In-Lieu Taxes	8576	0.00	0,00	
All Other State Revenue	8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		0.00	0.00	
THER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies	0045	0.00	0.00	
Secured Roll	8615	0.00		
Unsecured Roll	8616	0.00	0.00	
Prior Years' Taxes	8617	0.00	0.00	
Supplemental Taxes	86 18	0.00	0 00	
Non-Ad Valorem Taxes				
Parcel Taxes	8621	0.00	0.00	
Other	8622	0.00	0.00	
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0 00	0 00	
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	
Leases and Rentals	8650	0.00	0.00	
	8660	138,400_00	15,100.00	-
Interest	8662	0.00	0.00	
Net Increase (Decrease) in the Fair Value of Investments	8002	3.00	0.50	
Other Local Revenue			2.22	
All Other Local Revenue	8699	0 00	0.00	
All Other Transfers In from All Others	8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE		138,400,00	15 100 00	
TOTAL, REVENUES		138,400,00	15 100 00	
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0 00	0.00	
		1	0.00	

Budget, July 1 Capital Project Fund for Blended Component Units Expenditures by Object

			0000.04	2021.05	
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, DLASSIFIED SALARIES			0.00	0.00	0,0
EMPLOYEE BENEFITS				7	
STRS		3101-3102	0.00	0.00	0,
PERS		3201-3202	0.00	0.00	0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.
Health and Welfare Benefits		3401-3402	0.00	0.00	0.
Unemplcy ment Insurance		3501-3502	0.00	0.00	0.
Workers Compensation		3601-3602	0.00	0.00	0.
OPEB Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0.00	0.
TOTAL. EMPLOYEE BENEFITS			0.00	0.00	0.
BOOKS WAD SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0.
Material⊆ and Supplies		4300	0.00	0.00	0.
Noncapitalized Equipment		4400	0.00	0.00	0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0_00	0.
Travel and Conferences		5200	0.00	0.00	0
Insurance		5400-5450	0.00	0.00	0
Operations and Housekeeping Services		5500	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0
Transfers of Direct Costs		5710	0.00	0.00	0
Transfers of Direct Costs - Interfund		5750	1	0.00	
Professianal/Consulting Services and Operating Expenditures		5800	0.00	0.00	0
Communications			W		0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0
CAPITAL DUTLAY			0.00	0.00	0
Land		6100	0.00	0.00	0
Land Improvements			0.00	0.00	C
Buildings and Improvements of Buildings		6170	0.00	0 00	0
Books and Media for New School Libraries or Major Expansion of School Libraries		6200	0.00	0.00	0
Equipment		6300	0_00	0.00	0
Equipment Replacement		6400	0_00	0.00	Q
Lease Aesels		6500	0.00	0.00	0
		6600	0.00	0.00	0
Subscription Assets		6700	0.00	0.00	(
TOTAL, CAPITAL OUTLAY			0.00	0.00	0
OTHER OUTGO (excluding Transfers of Indirect Costs)				×	
Other Transfers Out					
Transfers of Pass-Through Revenues				15	
To Districts or Charter Schools		7211	0.00	0.00	C
To County Offices		7212	0.00	0 00	(
To JPAs		7213	0.00	0 00	Ċ
All Other Transfers Out to All Others		7299	0.00	0 00	(
Debt Ser+ice					
Repay ment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	(
Debt Service - Interest		7438	0.00	0,00	(
Other Debt Service - Principal		7439	0.00	0,00	9
TOTAL, GTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	
OTAL_EXPENDITURES			0.00	0.00	
NTERFUND TRANSFERS			3		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0,00	0 00	
(a) TOTA_, INTERFUND TRANSFERS IN			0.00	0,00	
INTERFUND TRANSFERS OUT					
To State School Building Fund/County School Facilities Fund		7613	0,00	0.00	

California Dept of Education

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File: Fund-D, Version 5

Pa	source Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Description	304100 01011		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					
OTHER SOLRCES/USES				1	
SOURCES					
Proceeds		8951	0.00	0.00	0.0%
Proceeds from Sale of Bonds		6951		ì	
Other Scurces		8961	0.00	0.00	0.0%
Count & School Bldg Aid		8965	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965		1	
Long-Te m Debt Proceeds		0074	0,00	0.00	0,0
Proceads 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	1	
USES		7054	0.00	0.00	0.0
Transfæs 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		
CONTRIBUTIONS		8980	0.00	0.00	0.0
Contributions from Unrestricted Revenues			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.
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	4,00	

escription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
REVENUES				-	0.0%
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0,00	0.00	0.0%
3) Other Sale Revenue		8300-8599	0,00	0 00	-3.5%
4) Other Local Revenue		8600-8799	7,120,935,00	6,870,647 00	-3.5%
5) TOTAL, REVENUES			7,120,935.00	6,870,647.00	-5.57
. EXPENDITURES				0.00	0.09
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classif ed Salaries		2000-2999	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 Outer Javaludian Transfers of Indirect Costs)		7100-7299,	3,278,020.00	2.649,622.00	-19.2
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3.278,020.00	2,649,622.00	-19.2
9) TOTAL EXPENDITURES			3,210,020.00		
:. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCIN'S SOURCES AND USES (A5 - B9)			3,842,915.00	4,221,025.00	9_6
O. OTHER FINANCING SOURCES/USES			4		
1) Interfund Transfers		0000 0000	0.00	0.00	0.0
a) Transfers In		8900-8929	579,936.00	1,452,580 00	150.5
b) Transfers Out		7600-7629	373,330.00		
2) Other Bources/Uses		2222.0270	0.00	0.00	0.
a) Sou ces		8930-8979	0.00	0.00	0.
b) Use≊		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999		(1,452,580,00)	150.
4) TOTAL, OTHER FINANCING SOURCES/USES			(579.936.00)	2,768.445.00	-15
E. NET INDREASE (DECREASE) IN FUND BALANCE (C + D4)			3,262,979.00 :	2,700.443.00	
F. FUND BALANCE, RESERVES					
1) Begin∎ing Fund Balance			11,625,926.05	14,888.905.05	28
a) As of July 1 - Unaudited		9791	0.00	0.00	O
b) Aucīt Adjustments		9793		14,888,905.05	28
c) As of July 1 - Audited (F1a + F1b)			11,625,926.05	0.00	0
d) Other Restatements		9795	0.00	14,888,905.05	28
e) Adjusted Beginning Balance (F1c + F1d)			11,625,926.05	17,657,350.05	18
2) Ending Balance, June 30 (E + F1e)			14,888,905.05	17,037,330.03	
Components of Ending Fund Balance				1	
a) Nonspendable			0.00	0.00	
Recolving Cash		9711	0.00	0.00	
Sto es		9712	0.00	0.00	
Prepaid Ilems		9713	0.00		
All Dihers		9719	0.00	0.00	
b) Restricted		9740	0.00	0.00	
c) Committed			0.00	0.00	
Stallization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0,00	
d) Assigned				17.057.250.05	
Other Assignments		9780	14,888,905,05	17,657,350.05	1
e) Urassigned/Unappropriated				0.00	
Reserve for Economic Uncertainties		9789	0.00		
Ur=ssigned/Unappropriated Amount		9790	0,00	0.00	
G. ASSETS					
1) Cash		0440	0.00		
a) in County Treasury		9110	0.00		
1) ∓air Value Adjustment to Cash in County Treasury		9111	0.00		D
b) in Banks		9120		4	G.
c) in Revolving Cash Account		9130	0.00	1	
		9135			

Description Re	source Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00	1	
4) Due from Grantor Government		9290	0.00	1	
5) Due fom Other Funds		9310	0,00		
6) Stores		9320	0.00	1	
7) Prepad Expenditures		9330	0.00	1	
8) Other Durrent Assets		9340	0.00	1	
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Defer ed Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due te Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearred Revenue		9650	0.00		
6) TOTA_, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Defened inflows of Resources		9690	0.00	i	
2) TOTA_, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Othe Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0_0%
OTHER STATE REVENUE					
Tax Relief Subventions				19	
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LDCAL REVENUE					
Other Lecal Revenue					
County and District Taxes					
Volad Indebtedness Levies				U I	
Secured Roll		8611	6,748,410.00	6,850.647.00	1,5
Lnsecured 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
Non-Ad Valorem Taxes				- C	
Cther		8622	0.00	0.00	0.0
Pecalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Interest	¥	8660	253.000.00	20,000,00	-92,
Net Increase (Decrease) in the Fair Value of Investments		8662	119,525.00	0.00	-100 (
Other Lacal Revenue				*	
All Other Local Revenue		8699	0.00	0,00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0,1
TOTAL. OTHER LOCAL REVENUE			7,120,935,00	6_870_647_00	-3.
TOTAL_FEVENUES			7,120,935.00	6.870,647 00	-3.
OTHER OUTGO (excluding Transfers of Indirect Costs)				ut.	
Debt Service				9	
Bone Redemptions		7433	0.00	0.00	0
Bonc Interest and Other Service Charges		7434	138,100.00	138,100 00	0.
Debt Service - Interest		7438	2_119.920.00	2,111_522.00	
Other Debt Service - Principal		7439	1 020,000 00	400 000 00	
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			3,278,020.00	2.649,622.00	-19
			3,278,020.00	2,649,622.00	-19

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					0.000
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				1 152 500 00 1	150_5%
Other Authorized Interfund Transfels Out		7619	579.936.00	1 452,580 00	150.5%
(b) TOTAL INTERFUND TRANSFERS OUT			579,936.00	1,452,580.00	150.5%
OTHER SOURCES/USES				į.	
SOURCES					
Other Sources			1	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		0.0%
All Other Financing Sources		8979	0.00	0.00	
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES			0.00	0 00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	2 1	0.0%
(d) TOTAL, USES			0.00	0.00	0,07
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	1	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTA_, CONTRIBUTIONS			0.00		150.59
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(579,936.00)	(1,452,580 00)	150,51

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	0.09
4) Other Local Revenue	8600-8799	86.569.00	2,000.00	-97.7
5) TOTA_, REVENUES		86 569 00	2,000.00	-97.7
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) Book⊊ 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
	7100-7299,		1	
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	603,074.00	1,452,580 00	140.9
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		603,074,00	1,452.580.00	140.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		(516,505,00)	(1 450 580 00)	180_8
D. OTHER FINANCING SOURCES/USES			-	
1) Interfund Transfers			1	
a) Transfers In	8900-8929	579,936,00	1,452,580,00	150.5
b) Transfers Oul	7600-7629	0.00	0.00	0.
2) Other Sources/Uses			9	
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0,
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES	2000 0000	579,936.00	1,452,580 00	150
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		63,431.00	2.000.00	-96.
		00,101100		
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance	9791	1,043,343.12	1,106,774,12	6.
a) As of July 1 - Unaudited	9793	0.00	0.00	0.
b) Audit Adjustments	9793	1,043,343,12	1,106,774.12	6
c) As of July 1 - Audited (F1a - F1b)	2705	822	*1	0.
d) Other Restalements	9795	0.00	0.00	6
e) Adيusted Beginning Balance (F1c + F1d)		1 043,343 12	1.106.774.12	
2) Endirg Balance, June 30 (E + F1e)		1,106,774,12	1,108,774,12	0.
Components of Ending Fund Balance				
a) N∽spendable				
Rer olving Cash	9711	0.00	0.00	0
Stares	9712	0.00	0.00	0
Presaid Items	9713	0.00	0.00	0
All Others	9719	0.00	0.00	Q
b) Retricted	9740	0.00	0.00	C
c) Committed				
Stailization Arrangements	9750	0,00	0.00	C
Other Commitments	9760	0.00	0.00	(
d) Assigned		-		
Other Assignments	9780	1,106,774,12	1,108,774,12	(
e) Urassigned/Unappropriated		1	1	
Reserve for Economic Uncertainties	9789	0.00	0.00	
Unassigned/Unappropriated Amount	9790	0.00	0_00	
G. ASSETS				
1) Cast				
a) in ⊃ounty 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		
		The state of the s		

escription	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accouns Receivable		9200	0,00		
4) Due from Grantor Government		9290	0.00	l l	
5) Due fram Other Funds		9310	0.00	İ	
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0 00	1	
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0_00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
, LIABILITIES		9500	0.00		
1) Accourts Payable		9590	0.00		
2) Due to Grantor Governments		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Currere Loans		9650	0.00		
5) Unearred Revenue			0.00		
6) TOTAL, LIABILITIES					
J. DEFERFED INFLOWS OF RESOURCES		9690	0.00	1	
1) Deferred Inflows of Resources		0000	0.00		
2) TOTAL, DEFERRED INFLOWS					
K. FUND EQUITY			0.00	1	
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			- ·		
FEDERAL REVENUE		8290	0_00	0 00	0.09
All Other Federal Revenue		0250	0.00	0.00	0_0
TOTAL, FEDERAL REVENUE			-	- 7	
OTHER STATE REVENUE		-500	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL. OTHER STATE REVENUE			0.00		
OTHER LOCAL REVENUE			70,000,00	2.000 00	-94, 7
Interest		8660	38,000.00	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	48,569.00	0.00	
Other Local Revenue				0.00	0.0
All Other Local Revienue		8699	0.00	2 000 00	-97.
TOTAL, OTHER LOCAL REVENUE			86,569.00		-97
TOTAL REVENUES			96,569,00	2,000.00	-91
OTHER CUTGO (excluding Transfers of Indirect Costs)			4		
Debt Service					23.
Debt Service - Interest		7438	603,074.00	741,945.00	
Other Debt Service - Principal		7439	0.00	710,635,00	140
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			603,074.00	1,452,580 00	140.
TOTAL, EXPENDITURES			603,074,00	1,452,580,00	140
INTERFLND TRANSFERS INTERFUND TRANSFERS IN				1	
Other Authorized Interfund Transfers In		8919	579,936.00	1_452_580_00	150
(a) TO AL, INTERFUND TRANSFERS IN			579,936,00	1,452,580.00	150
				2	
INTERFUND TRANSFERS OUT Othe: Authorized Interfund Transfers Out		7619	0.00		
			0,00	0 00	(
(b) TOTAL, INTERFUND TRANSFERS OUT					
OTHER BOURCES/USES			()		
SOURCES					
Other Sources		8965	0.00	0.00	18
Transfers from Funds of Lapsed/Reorganized LEAs					
Long-Term Debt Proceeds		8971	0.00	0.00	
Proceeds from Certificates of Participation		8979	0.00	0.00)
All Other Financing Sources			0.0	0.00) 🖹
(c) TCTAL, SOURCES					
USES		7651	0.0	0.0	0

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0,00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			579,936.00	1,452,580.00	150.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Sermices and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET NCREASE (DECREASE) IN NET POSITION (A3	- B3)		0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Cather Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Enang Net Position. June 30 (C + D1e)			0.00	0.00	0.09
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0,00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
 Fair Value Adjustment to Cash in County Treasury 		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Inv estments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS	8		0.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00	j	
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00	1	
H. DEFERRED INFLOWS OF RESOURCES				1	
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION				1	
Net Pcsition, June 30 (E6 + F2) - (G4 + H2)			0.00	i	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds D stributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

2024-25 Proposed Budget
Multi-Year Projections

	6	2024-25	%	2025-26	%	
Description	Object Codes	Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	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)						
ALREVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	61,539,804.00	0.51%	61,856,168.00	2.77%	63,569,560.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,509,442,00	-3.31%	1,459,442.00	-3.43%	1,409,442.00
4. Other Local Revenues	8600-8799	495,477.00	0.00%	495,477.00	0.00%	495,477.00
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	(17,340,193.00)	2.55%	(17,782,102.00)	2.42%	(18,213.173.00)
6. Total (Sum lines A1 thru A5c)		46,204,530,00	-0.38%	46,028,985.00	2,68%	47,261,306.00
B, EXPENDITURES AND OTHER FINANCING USES						а
Certificated Salaries						
a. Base Salaries				21,703.924.00		22,940,002.00
b. Step & Column Adjustment				434,078.00		458,800.00
c: Cost-of-Living Adjustment				0-00		0.00
d. Other Adjustments				802,000.00		
e. Total Certificated Salaries (Sum- lines B1a thru B1d)	1000-1999	21,703,924.00	5.70%	22,940,002.00	2 00%	23,398,802.00
2. Classified Salaries						
a Base Salaries				7,782,598.00		8,082,424.00
b. Step & Column Adjustment	1			77.826.00		80,824,00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				222,000_00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,782,598.00	3.85%	8,082,424 00	1.00%	8,163,248.00
3, Employ ee Benefits	3000-3999	13,352,245,00	1.22%	13,514,906.00	1.17%	13,673,086 00
4. Books and Supplies	4000-4999	2 354,970 00	0.00% .	2,354,970,00	0.00%	2,354,970.00
5, Services and Other Operating Expenditures	5000-5999	4 621 879 00	0.43%	4,641,879,00	1,72%	4,721,879.00
6, Capital Outlay	6000-6999	182,165.00	0.00%	182,165,00	0.00%	182,165.00
7, Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	1,076,961,00	-88 13%	127,851,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(224,499,00)	0.00%	(224,499,00)	0.00%	(224, 499, 00)
9. Other Financing Uses						
a Transfers Out	7600-7629	50.000 00	0.00%	50,000 00	0.00%	50,000 00
b. Other Uses	7630-7699	0-00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11 Total (Sum lines B1 thru B10)		49 823,282 00	5.61%	52,618,808.00	-0.33%	52,447,502.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) N FUND BALANCE (Line A6 minus ine B11)		(3,618,752,00)		(6,589,823.00)		(5,186,196.00)
D. FUND BALANCE						
Net Beginning Fund Balance Form 01. line F1e)		18.831,630.42		15,212,878.42		8,623,055,42
2, Ending Fund Balance (Sum lines C and D1)		15,212,878,42		8,623,055,42		3,436,859.42
3. Components of Ending Fund Balance						5 000 00
a. Nonspendable	9710-9719	5,000.00		5,000.00		3,000,00
b. Restricted	9740					
c. Committed				0.00		0.00
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	6,432,143.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e, Unassigned/Unappropriated						l.
1. Reserve for Economic Uncertainties	9789	2.771,285.00		2.819,287 00		2,781,730,00
2. Unassigned/Unappropriated	9790	6.004,450.42		5,798,768.42		650,129.4
f _* Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,212,878,42		8,623,055,42		3,436,859.4
E. AVAILABLE RESERVES						
1. General Fund						0.0
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	2,771.285.00		2,819,287 00		2,781,730 (
c. Unassigned/Unappropriated	9790	6.004,450.42		5,798,768,42		650,129,4
(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)						0.
a. Stabilization Arrangements	9750			0.00		U.
b. Reserve for Economic Uncertainties	9789			0,0	-	0,
c. Unassigned/Unappropriated	9790			0.0	0	0
3_Total Available Reserves (Sum lines E1a thru E2c)		8.775,735 4	2	8,618,055.4	2	3,431,859

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

The District is anticipating to continue to fund educational programs that are currently funded with one-time funds.

					F8B222HS24(2024-25)		
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	0.00%	0.00	
2. Federal Revenues	8100-8299	2.876,898.00	-3.83%	2,766,658,00	0.00%	0.0	
3. Other State Revenues	8300-8599	10.550,021.00	0.00%	10,550,021.00	0.00%	2,766,658.0	
4. Other Local Revenues	8600-8799	7,374,952.00	0.00%	7,374,952,00	0.00%	10,550,021.00	
5. Other Financing Sources		7,071,002,00	0.0078	7,374,932,00	0.00%	7,374,952.00	
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	17,340,193.00	2.55%	17,782,102.00	2.42%		
6, Total (Sum lines A1 thru A5c)		38 142,064 00	0.87%	38.473,733.00	1.12%	18,213,173,00 38,904,804,00	
B. EXPENDITURES AND OTHER FINANCING USES				00,170,700.00	1.1276	30,904,004,00	
Certificated Salaries							
a. Base Salaries				11 000 207 00			
b. Step & Column Adjustment				11,909,397.00	-	11,647,431,0	
c. Cost-of-Living Adjustment			-	238, 188, 00		232,949.0	
d. Other Adjustments				0.00	-	0.0	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11 000 207 00	0.000	(500,154,00)		(10,473.00	
2 Classified Salaries		11,909,397.00	-2.20%	11,647,431.00	1.91%	11,869,907.0	
a. Base Salaries	1			7 245 455 00			
b. Step & Column Adjustment				7,315,155.00	-	7,376.357.0	
c. Cost-of-Living Adjustment				73.152.00	-	73,764.0	
d. Other Adjustments				0.00	-	0.0	
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7.315.155.00	0.84%	(11,950.00)	0.000	(243,681,00	
3. Employ ee Benefits	3000-3999	11,735,701.00		7,376,357.00	-2.30%	7,206,440,00	
4. Books and Supplies	4000-4999		1.11%	11,866,271,00	-1.23% -	11,720,548.0	
5. Services and Other Operating Expenditures	5000-5999	2.214,805.00	0.00%	2.214,805.00	-23 28%	1,699,263,0	
6. Capital Outlay	6000-6999	5.718,022.00	-0.84%	5,669,732.00	-2.13%	5,548,732,00	
7, Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,100,000_00 2,393,575_00	0,00%	1,100.000.00	0.00% -	1,100,000,00	
3_ Other Outgo - Transfers of ndirect Costs	7300-7399	166,224 00	-44,99%	1.316,614,00	-26.65%	965,724,00	
Other Financing Uses	-	5,22 7 00	3,00 /8	100.224 00	0.00%	166.224.00	
a. Transfers Out	7600-7629	0-00	0.00%	0.00	0.00%	IID: 04	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments (Explain in Section F below)		3.03	5.55.70	0.00	0.00%	0.00	
11. Total (Sum lines B1 thru B10)		42,552,879 00	-2.81%	41.357,434.00	-2.61% .	40,276,838.00	
C. NET INCREASE (DECREASE) N FUND BALANCE (Line A6 minus ine B11)		(4,410.815.00)	2,31.10		-2,01/0		
		(00.010.01)		(2,883,701,00)		(1,372.034.0	

Budget, July 1 General Fund Multiyear Projections Restricted

19 65045 0000000 Form MYP F8B222HS24(2024-25)

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)		16,161,255.42		11,750,440.42		8,866,739.42
2. Ending Fund Balance (Sum lines C and D1)		11.750,440.42		8,866,739,42		7.494,705.42
3. Components of Ending Fund Balance		11000				
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11.750,440.42		8,866,739.42		7,494,705.42
c. Committed		7-10/1-1			100	
Stabilization Arrangements	9750				. "	
2. Other Commitments	9760	. 7				
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)		11,750,440,42		8,866,739.42		7,494,705,42
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					
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.

The District is anticipating necessary decreases due to one-time funds being spent down by 2025-26,

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)
nter projections for subsequent ears 1 and 2 in Columns C and E: urrent year - Column A - is ktracted)						
REVENUES AND OTHER INANCING SOURCES					2.77%	63,569,560.00
LCFF/Revenue Limit Sources	8010-8099	61,539,804.00	0.51%	61,856,168.00	0.00%	2,766,658.00
Federal Revenues	8100-8299	2.876,898.00	-3.83%	2,766,658.00	-0.42%	11,959,463,00
Other State Revenues	8300-8599	12,059,463.00	-0.41%	12,009,463.00		7,870,429 00
Other Local Revenues	8600-8799	7,870,429.00	0.00%	7,870.429.00	0.00%	7,070,423.00
Other Financing Sources				0.00	0.00%	0.00
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	1.97%	86,166,110.00
. Total (Sum lines A1 thru A5c)		84_346,594_00	0.19%	84,502,718 00	1,97%	80, 100, 110-00
3. EXPENDITURES AND OTHER FINANCING USES . Certificated Salaries						
a. Base Salaries				33,613,321,00		34,587.433.00
b. Step & Column Adjustment		1		672,266 00		691,749,00
c. Cost-of-Living Adjustment				0.00		0.00
				301,846 00		(10.473.00)
d. Otner Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,613,321,00	2 90%	34,587,433.00	1,97%	35,268,709.00
2. Classified Salaries						15,458,781.00
a. Base Salaries				15,097,753 00		154,588 00
b. Step & Column Adjustment				150,978.00		0.00
c. Cost-of-Living Adjustment				0.00		(243,681.00
d. Other Adjustments	1			210,050.00		(245,001.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,097,753.00				4
3. Employ ee Benefits	3000-3999	25.087,946.00				
4. Books and Supplies	4000-4999	4,569,775.00	0.00%	4,569,775.00	-11 20 /	4,004,2001
5. Services and Other Operating Expenditures	5000-5999	10,339,901.00				
6. Capital Outlay	6000-6999	1 282,165 00	0.00%	/ ₆ 1,282,165.00	0.507	1
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,393,575.00	0.000	% 2.393,575.00	-54_319	% 1.093,575 C
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(58,275,00	0,004	% (58,275 00	0,009	(58,275.0
9, Other Financing Uses		50,000.0	0.00	% 50,000 0	0.00	% 50.000
a_ Transfers Out	7600-7629	0.000			0.00	% 0-
b. Other Uses	7630-7699	0.0		0.0		0.
10. Other Adjustments		02 275 161 0	1.73		1.00	% 92.724.340
11, Total (Sum lines B1 thru B10)		92,376,161.0		+		
C. NET INCREASE (DECREASE)			N .			(6,558 230

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D, FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		34,992,885,84		26,963,318,84		17,489,794.84
2, Ending Fund Balance (Sum lines C and D1)		26.963,318.84		17.489,794.84		10.931,564.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	11.750,440.42		8,866,739_42		7,494,705,42
c_Committed						
1 Stabilization Arrangements	9750	0,00		0.00		0,00
2. Other Commitments	9760	6.432,143.00		0.00		0.00
d Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2.771,285.00		2,819,287.00		2,781,730.00
2, Unassigned/Unappropriated	9790	6,004,450,42		5,798,768.42		650,129.42
f Total Components of Ending Fund Balance (Line D3f must agree with line D2)		00.000.000				030, 123,42
E. AVAILABLE RESERVES		26,963,318,84		17,489.794.84		10,931,564,84
General Fund						
		a				
a. Stabilization Arrangements b. Reserve for Economic	9750	0.00		0.00		0.00
Uncertainties	9789	2,771,285.00		2,819,287.00		2,781,730,00
c. Unassigned/Unappropriated	9790	6.004,450.42		5.798,768.42		650,129.42
d, Negative Restricted Ending Balances (Negative resources 2000-9999)	979 Z			0.00		
. Special Reserve Fund - Ioncapital Outlay (Fund 17)				0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic	0700		-	0.00		0.00
Uncertainties	9789	0.00		0.00		0.00
c, Unassigned/Unappropriated	9790	0.00		0.00		0.00
. Total Available Reserves - by mount (Sum lines E1a thru E2c)		8,775,735 42		8,618,055.42		3,431.859.42
Total Available Reserves - by ercent (Line E3 divided by Line 3c)		9,50%		9.17%		2.70%
RECOMMENDED RESERVES		0,007.1		5.1776		3.70%
Special Education Pass-through						
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: 						
Enter the name(s) of the SELPA(s):						
Special education pass- through funds			×			
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0,00		0.00		0,00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A. Estimated P-2 ADA column. Lines A4 and C4; enter projections)		4.853.76		4,853.76	5	4,853,76
Calculating the Reserves			4			
 a. Expenditures and Other Financing Uses (Line B11) 		92,376,161,00		93,976,242.00	0	92,724,340 00
 b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No) 		0.00		0.0	0	0.00
 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) 		92,376,161.00		93,976.242.0	00	92,724.340.0
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3,00%	ó	3 00	%	3.004
e. Reserve Standard - By Percent (Line F3c times F3d)		2,771,284.8	3	2,819,287	26	2,781,730.2
 f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) 		0.0	0	0.	00	0.
g. Reserve Standard (Greater of Line F3e or F3f)		2.771,284.8	33	2.819,287	26	2.781,730.
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2024-2025 Proposed Budget Criteria and Standards

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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

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

CRITERIA AND STANDARDS

CRITERION: Average Daily Attendance 1.

1A. Calculating the District's ADA Variances

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	
4,853,76		
1.0%		

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

District's ADA Standard Percentage Level:

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	5,108	5,108		
Charter School	0			
Total AD	A 5,108	5,108	N/A	Met
Second Prior Year (2022-23)				
District Regular	4,824	5,064		
Charter School	0			
Total AD	A 4,824	5,064	N/A	Met
First Prior Year (2023-24)				
District Regular	4,991	4,991	Y	
Charter School	0	0		
Total AD	A 4,991	4,991	N/A	Met
Budget Year (2024-25)		1		
District Regular	4,949			
Charter School	0			
Total Al)A 4,949	πf - 1		

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

1B. Compariso	Comparison of District ADA to the Standard TA 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:			
DATA ENTRY: E	inter an explanation if the standard is not met.			
1a.	STANDARD MET - Funded ADA has not been overestim	ed 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 overestim	ted by more than the standard percentage level for two or more of the previous three years.	-	
10.	Explanation:			
	(required if NOT met)		-	

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

2.	CRIT	ERION:	Enroll	ment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscally ear OR in 2) two or more of the previous three fiscally ears 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	
	5		
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	4,853.8		
District's Enrollment Standard Percentage Level:	1.0%		

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year		Budget	Budget CALPADS Actual		Status
Third Prior Year	(2021-22)				
	District Regular	4.919	5,188		
	Charter School	0	0		
	Total Enrollment	4,919	5,188	N/A	Met
Second Prior Ye	ar (2022-23)				
	District Regular	5,088	5.210		
	Charter School	0	0		
	Total Enrollment	5,088	5,210	N/A	Met
First Prior Year	(2023-24)				
	District Regular	5 146	5,211		
	Charter School		0		
	Total Enrollment	5,146	5,211	N/A	Met
Budget Year (20	24-25)				
	District Regular	5.111			
	Charter School	0			
	Total Enrollment	5,111			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY. Enter an explanation if the standard is not met_i

Explanation:

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

	(required if NOT met)	
1b.,	STANDARD MET - Enrollment has not been overesti	mated by more than the standard percentage level for two or more of the previous three years,
	Explanation:	
	(required if NOT met)	

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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 $(0.5\%)_{\rm h}$

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 y ears.

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)	4,825	5:188	
District Regular Charter School		0	
Total ADA/Enrollment	4,825	5,188	93.0%
Second Prior Year (2022-23) District Regular	4,892	5,210	
Charter School	0	0	
Total ADA/Enrollment	4,892	5,210	93.9%
First Prior Year (2023-24) District Regular	4,949	5,211	
Charter School		0	
Total ADA/Enrollment	4,949	5,211	95.0%
1000110010011001100110011001100110011001100110001100110001100011000100010000		Historical Average Ratio:	94 0%
Di	strict's ADA to Enrollment Standard (histor	rical average ratio plus 0.5%):	94.5%

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/cnrollment 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)	4.954	5,111		
District Regular	4,854			
Charter School	č 0	0		
Total ADA/Enrollment	4,854	5,111	95.0%	Not Met
lst Subsequent Year (2025-26)			1	
District Regular	4.854	5,111		
Charter School	0	0		
Total ADA/Enrollment	4,854	5,111	95.0%	Not Met
2nd Subsequent Year (2026-27)	14			
District Regular	4 854	5.111		
Charter School	0	9		
Total ADA/Enrollment	4,854	5,111	95.0%	Not Met

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

DATA ENTRY Enter an explanation if the standard is not met,

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:	The District is projecting ADA numbers to increase to pre-pandemic levels
(required if NOT mel)	

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

4. CRITERION: LCFF Revenue

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

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

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

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
ep 1 - Chang	e in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
а	ADA (Funded) (Form A, lines A6 and C4)	4,991 47	4,948.72	4,898.96	4,885,41
b	Prior Year ADA (Funded)		4,991,47	4,948.72	4 898 96
С	Difference (Step 1a minus Step 1b)		(42.75)	(49.76)	(13,55)
d	Percent Change Due to Population (Step 1c divided by Step 1b)		(.86%)	(1.01%)	(.28%)
tep 2 - Chang	je in Funding Level	_		0.4 500 004 00	04.050.100.00
tep 2 - Chang a	ie in Funding Level Prior Year LCFF Funding		61.899,757,00	61.539,804.00 :	
	•		61,899,757,00 1,07%	61,539,804.00 ± 2,93%	61.856,168.00 3.08%
а	Prior Year LCFF Funding				
a. b1	Prior Year LCFF Funding COLA percentage	ded by Step 2a)	1,07%	2,93%	3 08%
a b1 b2 c	Prior Year LCFF Funding COLA percentage COLA amount (proxy for purposes of this cnterion)		1,07% 662,327,40	2,93% 1,803,116,26	3 08% 1 905 169 97

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	18,624,725.00	18 607.067 00	18,607,067,00	18_607.067_00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from pre-	N/A	N/A	N/A	
	1			

4A3, Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
9	(2024-25)	(2025-26)	(2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	61,899,757,00	61,539,804.00	61 856 168 00 :	63,569,560.00
	District's Projected Change in LCFF Revenue:	(.58%)	51%	2,77%
	LCFF Revenue Standard	-0.79% to 1.21%	0.92% to 2.92%	1.80% to 3.80%
	Status:	Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)

The District is experiencing a decline in Enrollment and ADA which significantly reduces the receive increases in COLAs,

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

5.	CRITERION:	Salaries	and	Benefit

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.

ATA ENTRY: All data are extracted or calculated.				
	Estimated/Unaudited Actuals - Ur 1999	nrestricted (Resources 0000-	Ratio	
	Salaries and Benefits Total Expenditures o		of Unrestricted Salaries and Benefits	
cal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
ird Prior Year (2021-22)	34,033,496.22	39,074,018,45	87,1%	
cond Prior Year (2022-23)	40,756,128,48	47,853,656,11	85 2%	
st Prior Year (2023-24)	40,666,272.00	47.618,973.00	85.4%	
5.1.10	<u> </u>	Historical Average Ratio:	85_9%	
		Budget Year	1st Subsequent Year	2nd Subsequent Yea (2026-27)
		(2024-25)	(2025-26)	3.0%
District's Reserve Standard F	Percentage (Criterion 10B, Line 4):	3.0%	3 0%	3.0%
	Salaries and Benefits Standard			
	(historical average ratio, plus/minus the greater		93 00/ to B9 09/	82 9% to 88 9%
of 3% or the district's	s reserve standard percentage):	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%
of 3% or the district's				82.9% to 88.9%
i. Calculating the District's Projected Ratio of Unrestricted Salaries	and Benefits to Total Unrestricte	ed General Fund Expenditure	s	
i. Calculating the District's Projected Ratio of Unrestricted Salaries	and Benefits to Total Unrestricted d Total Unrestricted Expenditures da	od General Fund Expenditure ata for the 1st and 2nd Subsequ	s	
 Calculating the District's Projected Ratio of Unrestricted Salaries ATA ENTRY If Form MYP exists, Unrestricted Salaries and Benefits, ar 	and Benefits to Total Unrestricted d Total Unrestricted Expenditures da Budget - Un (Resources 6	od General Fund Expenditure ata for the 1st and 2nd Subsequ prestricted 0000-1999)	s	
	and Benefits to Total Unrestricted d Total Unrestricted Expenditures da	od General Fund Expenditure ata for the 1st and 2nd Subsequ	s ent Years will be extracted; if n	
B. Calculating the District's Projected Ratio of Unrestricted Salaries ATA ENTRY If Form MYP exists, Unrestricted Salaries and Benefits, aribsequent years. All other data are extracted or calculated.	and Benefits to Total Unrestricted d Total Unrestricted Expenditures da Budget - Un (Resources 6) Salaries and Benefits (Form 01, Objects 1000-	od General Fund Expenditure sta for the 1st and 2nd Subsequences nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-	s ent Years will be extracted; if n Ratio of Unrestricted Salaries and	
Projected Ratio of Unrestricted Salaries ATA ENTRY If Form MYP exists, Unrestricted Salaries and Benefits, are brequently ears. All other data are extracted or calculated.	and Benefits to Total Unrestricted d Total Unrestricted Expenditures da Budget - Un (Resources (Salaries and Benefits (Form 01, Objects 1000- 3999)	ata for the 1st and 2nd Subsequentestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-88.	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted	ot, enter data for the two
B. Calculating the District's Projected Ratio of Unrestricted Salaries ATA ENTRY If Form MYP exists, Unrestricted Salaries and Benefits, an obsequent years. All other data are extracted or calculated.	and Benefits to Total Unrestricted d Total Unrestricted Expenditures da Budget - Un (Resources (Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	nestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-88, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	ot, enter data for the two
 Calculating the District's Projected Ratio of Unrestricted Salaries ATA ENTRY If Form MYP exists, Unrestricted Salaries and Benefits, ar 	Budget - Un (Resources of Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	ord General Fund Expenditure sta for the 1st and 2nd Subseque prestricted 0000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10) 49,773,282,00	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 86,1%	ot enter data for the two

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

1a: S1	TANDARD 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)

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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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 a 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

Sta

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Yea
	(2024-25)	(2025-26)	(2026-27)
1. District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	-21%	1.92%	2,80%
2. District's Other Revenues and Expenditures			
ndard Percentage Range (Line 1, plus/minus 10%):	-9.79% to 10.21%	-8.08% to 11.92%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-4,79% to 5,21%	-3 08% to 6 92%	-2,20% to 7,80%

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.

		Percent Change	Change is Outside	
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)				
First Prior Year (2023-24)	6 166,564 00 ;			
ludget Year (2024-25)	2.876,898.00	(53,35%)	Yes	
st Subsequent Year (2025-26)	2,766,658 00	(3.83%)	Yes	
2nd Subsequent Year (2026-27)	2.766 658 00	0.00%	No	

Explanation: (required if Yes)

The District is projected to spend its final ESSER III funds in FY 2023-24 in the amount of \$3,303,373. In FY 2024-25, the District is projected to receive the Comprehensive Support and Improvement Grant in the amount of \$110,240. At this time, no other one-time federal funds are projected in FY 2026-27.

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

13.502.531.00		
12,059,463.00	(10.69%)	Yes
12,009,463.00	(41%)	No
11,959,463,00	(.42%)	No

Barront Change

Explanation:

(required if Yes)

In FY 2023-24, the District received several one-time state funds, These grants included an Electric Bus grant in the amount of \$800,000 and the Universal Prekindergarten Grant in the amount of \$605,711,

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

11,455,620,00		
 7,870,429.00	(31 30%)	Yes
7 870 429 00	0,00%	No
7 870,429 00	0.00%	No

 ${\bf Explanation}:$

(required if Yes)

One-time donations, insurance claims, and historical high interest returns are projected to be received in FY 2023-24 but are not budgeted to recur in the subsequent years.

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) 4,592,689,00 First Prior Year (2023-24) Νo (.50%) 4.569 775.00 Budget Year (2024-25) No 4,569,775,00 0.00% 1st Subsequent Year (2025-26) Yes (11.28%) 4_054,233_00 2nd Subsequent Year (2026-27) The District is projected to use all the one-time state and federal grants by FY 2026-27. Explanation: (required if Yes)

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

First Prior Year (2023-24)

Budget Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

11,288,705.00		
10,339,901.00	(8.40%)	Yes
10.311.611.00	(27%)	No
10.270.611.00	(40%)	No

Percent Change

Explanation: (required if Yes) The District is projected to use all the one-time state and federal grants by FY 2026-27.

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

DATA ENTRY: All data are extracted or calculated.

Status Over Previous Year Amount Object Range / Fiscal Year Total Federal, Other State, and Other Local Revenue (Criterion 6B) 31,124,715.00 First Prior Year (2023-24) Not Met (26.72%) 22,806,790,00 Budget Year (2024-25) Met (.70%) 22,646,550,00 1st Subsequent Year (2025-26) Met (.22%) 22,596,550.00 2nd Subsequent Year (2026-27)

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

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

,			
0	15,881,394 00		
	14,909,676 00	(6, 12%)	Met
-	14.881,386.00	(-19%)	Met
	14,324,844,00	(3,74%)	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,

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:	The District is projected to spend its final ESSER III funds in FY 2023-24 in the amount of \$3,303,373. In FY 2024-25, the District is projected to receive the Comprehensive Support and Improvement Grant in the amount of \$110,240. At this time
Federal Revenue	District is projected to receive the Comprehensive support and improvement ordinary and an action of the rone-time federal funds are projected in FY 2026-27.
(linked from 68	no other one may all the may a
if NOT mel)	
Explanation:	In FY 2023-24, the District received several one-time state funds. These grants included an Electric Bus grant in the amount
Other State Revenue	of \$800,000 and the Universal Prekindergarten Grant in the amount of \$605,711
(linked from 6B	
if NOT met)	
Explanation	One-time donations, insurance claims, and historical high interest returns are projected to be received in EY 2023-24 but are
Other Local Revenue	not budgeted to recur in the subsequent years
(linked from 6B	
ıf NOT met)	

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

Sulphur Springs Union Elementary	
Los Angeles County	

Explanation: Services and Other

if NOT met)

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

Explanation:	1		
Books and Supplies			
(linked from 6B			
if NOT met)			
Explanation:			
ervices and Other Exps			
(linked from 6B			

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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) EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, NOTE: 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 No the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00 (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 2. Ongoing and Major Maintenance/Restricted Maintenance Account a Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 89_491,023_00 Budgeted Contribution' b. Plus. Pass-through Revenues and Apportionments 3% Required 0.00 (Line 1b, if line 1a is No) to the Ongoing and Major Minimum Contribution Status Maintenance Account (Line 2c times 3%) c. Net Budgeted Expenditures and Other Financing Met 3,930,000.00 2-684-730-69 89,491,023.00 ¹ Fund 01_ Resource 8150. Objects 8900-8999 If standard is not met_enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070,75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

CRITERION: Deficit Spending 8.

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves' 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	1,
--	----

- District's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements
 - (Funds 01 and 17, Object 9750)
 - b. Reserve for Economic Uncertainties
 - (Funds 01 and 17, Object 9789)
 - c: Unassigned/Unappropriated
 - (Funds 01 and 17, Object 9790)
 - d. Negative General Fund Ending Balances in Restricted
 - Resources (Fund 01: Object 979Z, if negative, for each of
 - resources 2000-9999)
 - e. Av ailable Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses
 - (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources
 - 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
 - c_Total Expenditures and Other Financing Uses
 - (Line 2a plus Line 2b)
- District's Available Reserve Percentage 3.
 - (Line 1e divided by Line 2c)

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

Third Prior Year	Second Prior Year	First Prior Year	
(2021-22)	(2022-23)	(2023-24)	
0.00	0.00	0.00	
2,078,453,00	2,454,060.00	2,687,707.00	
15,063,700,69	5,317,129,42	5,823,365,42	
0.00	0.00	0.00	
17,142,153 69	7,771,189 42	771,189.42 8,511,072.42	
69,281,759,15	81,801,990,54	89 590,239 00	
		0 00	
69,281,759,15	81,801,990 54	89, 590, 239, 00	
24.7%	9 5%	9.5%	
8.2%	3.2%	3,2%	

'Av ailable 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				
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Slatus
Trud Bross (2021-22)	3 186,471 72	39,084,670,65	N/A	Met
Third Prior Year (2021-22)	(1.993.531.27)	48.886.509 41	4 1%	Not Met
Second Prior Year (2022-23)			N. A	Met
First Prior Year (2023-24)	3.677.958.00	47 643,973 00	N/A	Wiet
Budget Year (2024-25) (Information only)	(3.618.752 00)	49,823,282 00		

8C. Comparison of District Deficit Spending to the Standard

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

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

1a_	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)				

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

9.	CRITERION:	Fund	and	Çash	Balance

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 '	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

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):

4.854

District's Fund Balance Standard Percentage Level:

1.0%

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.

Unrestricted General Fund Beginning Balance ^a

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Fiscal Year	12,844,964.03	13,960,731.97	N/A	Met
Third Prior Year (2021-22) Second Prior Year (2022-23)	17,513,594,97	17,147,203 69	2,1%	Not Met
First Prior Year (2023-24)	14 420,571 69	15 153 672 42	N/A	Met
Budget Year (2024-25) (Information only)	18.831,630 42			
, , , , , , , , , , , , , , , , , , ,		and office and to adjust ments and o	ther restatements (objects 9791-979	5)

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 tevel for two or indice or the previous directions.
	y ears =

Explanation: (required if NOT met)

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

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

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

Ending Cash Balance

General Fund

68

Status (Form CASH, Line F, June Column) Fiscal Year 25 875 855 00 Met Current Year (2024-25)

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

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

STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscally ear-

Explanation: (required if NOT met)

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

10. CRITERION: Reserves

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

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.

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	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4,	4.854	4,854	4,854
Subsequent Years, Form MYP, Line F2 if available)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

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

nd Subsequent Year	st Subsequent Year 2r	Budget Year
(2026-27)	(2025-26)	(2024-25)
92 724 340 00	93,976,242.00	92 376,161 00
0 00	0.00	0.00
92,724,340,00	93 976,242 00	92,376,161,00
3%	3%	3%
2 781 730 20	2,819 287 26	2,771,284,83

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.

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

s Angeles Cou	unty	School District Criteria and Standards Review	2	
	(\$87,000 for districts with 0 to 1.000 ADA, else 0)	0.00	0.00	0,00
7.	District's Reserve Standard			2,781,730.20
	(Greater of Line B5 or Line B6)	2,771,284.83	2,819,287.26	2,761,730.20

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.

e Amoun	ts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
40	General Fund - Stabilization Arrangements		0.00	0.00
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties		0.000.007.00	2.781.730.00
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,771,285.00	2,819,287.00	2,731,730,00
3.	General Fund - Unassigned/Unappropriated Amount		700 /7	650,129,42
	(Fund 01, Object 9790) (Form MYP, Line E1c)	6.004,450.42	5.798,768.42	030,125,42
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)		2.00	0.00
	(Form MYP, Line E1d)	0.00	0.00	0,00
5	Special Reserve Fund - Stabilization Arrangements		0.00	0.00
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0,00
6	Special Reserve Fund - Reserve for Economic Uncertainties		0.00	0.00
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0,00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount		0.00	0.0
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0,0
8.	District's Budgeted Reserve Amount		0.040.055.40	3.431,859.4
	(Lines C1 thru C7)	8,775 735 42	8,618,055,42	3,451.003
9.	District's Budgeted Reserve Percentage (Information only)			3.70%
	(Line 8 divided by Section 10B Line 3)	9 50%	9_17%	3,7070
	District's Reserve Standard		2,819,287.26	2,781,730.2
	(Section 10B, Line 7):	2,771,284.83		Met
	Status	Met	Met	IVIGT

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	e met the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

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

UPPLEMENTAL	INFORMATION	
ATA ENTRY: CI	ick the appropriate Yes or No button for items S1 through S4, Enter an explanation for each Yes answer.	
\$1.	Contingent Liabilities	
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation,	Al-
	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 fo	illowing fiscal years:
S 3.	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:

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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 origing 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. Click the appropriate button for 1d, All other data are extracted or calculated.

escription / Fi	scal Year	Projection	Amount of Change	Percent Change	Status
		104 P 2000 1000 (Pricet 9980)			
	Contributions, Unrestricted General Fund (Fun	(15,520,714,00)			
First Prior Year		(17.340 193.00)	1,819,479.00	11.7%	Not Met
Budget Year (2		(17,782,102.00)	441,909.00	2.5%	Met
	t Year (2025-26)	(18,213,173,00)	431 071 00	2.4%	Met
Ind Subsequen	ut Year (2026-27)	(16,213,173,00)			
1b -	Transfers In, General Fund				
rst Prior Year	r (2023-24)	0.00			
Budget Year (2	(024-25)	0.00	0 00	0.0%	Met
	t Year (2025-26)	0.00	0.00	0.0%	Met
	nt Year (2026-27)	0.00	0.00	0.0%	Met
	nt Year (2025-26) nt Year (2026-27) Impact of Capital Projects	50,000.00	0,00 0,00		Met Met No
	Do you have any capital projects that may impact	of the general fund operational budget?			
* Include trans	sfers used to covier operating deficits in either the g	eneral fund or any other fund.			
CER Status	of the District's Projected Contributions, Transf	ers. and Capital Projects			
SSD, Status (of the districts i rojected contributions, (value				
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 subsequent two fiscal years, identify restricted plan, with timeframes for reducing or eliminating		Contributions are originity or	andard for one one-time in nati	or more of the budg ure. Explain the dist
14	plan, with timerrances, for reducing or commissing		cted programs		
Ta.	Explanation:	Enrollment shifts reflect the need to increase support for restrict			
ia	Explanation: (required if NOT met)				
16	Explanation: (required if NOT met)	Enrollment shifts reflect the need to increase support for restriction of the standard for the budget and two subsequent fiscal			

(required if NOT met)

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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

| Explanation: | The District is projecting a greater need to integrate Special Education preschool students into the State Preschool program.

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)

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

S6. Long-term Commitments

Identify all existing and new multiyear commitments' 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.

' 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 applic	able long-term commitments	; there are no extractions in this section,	
1. Does your district have long-term (multiye	ar) commitments	s?			
(If No. skip item 2 and Sections S6B and S			Yes		
If Yes to item 1, list all new and existing m pensions (OPEB): OPEB is disclosed in item	rultiyear commit m S7A	ments and required annual debt ser	vice amounts. Do not includ	e long-lerm commitments for postemployment	benefits other than
	# of Years	S	SACS Fund and Object Code	s Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources ((Revenues)	Debt Service (Expenditures)	as of July 1_2024
Leases	2	Fund 01.0		Copier Lease	120,726
Certificates of Participation	14	Fund 52.0		2010 and 2021 COP	18,890,000
General Obligation Bonds	30	Fund 51 0		Measure Ck	70, 881, 860
Supp Early Retirement Program	NA	NA		NA	0
Stale School Building Loans	NA	NA		NA	0
Compensated Absences	1	Fund 01 0		Compensated Absences	543, 591
TOTAL:	1				90, 436, 177
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
eases		82.185	72,436	5 48,290	0
Certificates of Participation		603.074	1,452,578	3 2,183,333	2 199 585
General Obligation Bonds		3 508 055	3,871,869	3,998,697	3 474 100
Supp Early Retirement Program		535,935	(0	0
State School Building Loans		0		0	0
Compensated Absences		0		0	0
Other Long-term Commitments (continued)					
	nual Payments:	4 729 249	5,396.88	3 6.230 320	5 673 685
Has total annual p	ayment increas	sed over prior year (2023-24)?	Yes	Yes	Yes

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

6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
ATA ENTRY	Enter an explanation if Yes			
1a.	Yes - Annual payments for long-term commit	tments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will		
	be funded Explanation:	The Certificate of Participation (COP) debt payments are expected to increase every year starting FY 2024-25, per the debt		
	(required if Yes	service payment schedule.		
	to increase in total			
	annual pay ments)			
		o Pay Long-term Commitments		
	Click the appropriate Yes or No button in item 1; if	f Yes, an explanation is required in item 2.		
ATA ENTRY		f Yes, an explanation is required in item 2. commitment period, or are they one-lime sources?		
	Will funding sources used to pay long-term	f Yes, an explanation is required in item 2, commitment period, or are they one-time sources?		
	Will funding sources used to pay long-term	f Yes, an explanation is required in item 2. commitment period, or are they one-time sources?		
1.	Will funding sources used to pay long-term	f Yes, an explanation is required in item 2. commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? No		

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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.).

	tion of the District's Estimated Unfunded Liability for Postemployment Benefit	s Other than Pensions (OPEB)		
ATA ENTRY	Click the appropriate button in item 1 and enter data in all other applicable items; ther	e are no extractions in this section except	the budget year data on line 5b	
3	Does your district provide postemployment benefits other	1		
	than pensions (OPEB)? (If No., skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	$c_{\scriptscriptstyle 0}$ Describe any other characteristics of the district's OPEB program including eliminating eliminating the contract of the district of	gibility criteria and amounts, if any, that i	retirees are required to contribute to	oward their own benefits:
	7			
3	a. Are OPEB financed on a pay-as-you-go, actuanal cost, or other method?		Actuani	al
J	Carrier of Ed Amarica and pay 117,112 gas and 118			0
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	r	Self-Insurance Fund	Governmental Fund
	gov ernmental fund		0	C
4	OPEB Liabilities	_		
	a. Total OPEB liability	<u> </u>	15,718,956 00	
	b. OPEB plan(s) fiduciary net position (if applicable)		0.00	
	Till (All CODED Set St. diese de mone Line Ab)		15 T 0 050 00	
	c: Total/Net OPEB liability (Line 4a minus Line 4b)	1	15.718.956.00	
	d is total OPEB liability based on the district's estimate		15,718,956.00	
			15,718,356.00	
	d. Is total OPEB liability based on the district's estimate		15./18.956.00	
	dills lotal OPEB liability based on the district's estimate or an actuarial valuation?		7/1/2023	
	dels lotal OPEB liability based on the district's estimate or an actuarial valuation? ee If based on an actuarial valuation, indicate the measurement date	Budget Year		2nd Subsequent Year
5.	dels lotal OPEB liability based on the district's estimate or an actuarial valuation? ee If based on an actuarial valuation, indicate the measurement date	Budget Year (2024-25)	7/1/2023	2nd Subsequent Year (2026-27)
5.	dels lotal OPEB liability based on the district's estimate or an actuanel valuation? edif based on an actuarial valuation, indicate the measurement date of the OPEB valuation		7/1/2023 1st Subsequent Year	,
5.	dels lotal OPEB liability based on the district's estimate or an actuanel valuation? edif based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		7/1/2023 1st Subsequent Year	,
5	dals total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available per		7/1/2023 1st Subsequent Year (2025-26)	(2026-27)
5.	dels total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available per actuarial valuation or Alternative Measurement	(2024-25)	7/1/2023 1st Subsequent Year (2025-26) 1,942,443,00	,
5	dels total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-	1,942,443.00	7/1/2023 1st Subsequent Year (2025-26) 1,942,443.00 795,861.00	(2026-27) 1,942,443,(

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

S7B. Identific	cation of the District's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY	$^\prime$ Click the appropriate button in item 1 and enter data in all other applicable items; t	here are no extractions in this section.		
1	Does your district operate any self-insurance programs such as workers welf are, or property and liability? (Do not include OPEB, which is covered	compensation, employ ee health and in Section S7A) (If No. skip items 2-4)	No	
2	Describe each self-insurance program operated by the district, including det actuarial), and date of the valuation:	ails for each such as level of risk retar	ned, funding approach, basis for val	uation (district's estimate or
3,	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
	o v. L Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs			4
	a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs			

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

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

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 fiscally ears.

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 Ana	alysis of District's Labor Agreements - Cert	tificated (Non-management) Employees			
DATA ENTRY	Enter all applicable data items; there are no ex	stractions in this section.			
		Prior Year (2nd Interm)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of certificated (non-management) full - time = equivalent(FTE) positions		276.2	276.71	279.71	279,71
		Wasia a			
Certificated (N	Non-management) Salary and Benefit Negot Are salary and benefit negotiations settled			No	
Cat	Are salary that bollett regolitations social	If Yes, and the corresponding public disclosi			
		If Yes, and the corresponding public discloss been filed with the COE, complete questions			
		If No, identify the unsettled negotiations inc	luding any prior year unsettled	negotiations and then complete	questions 6 and 7,
		8			
Negotiations S	Settled				
2a	Per Government Code Section 3547 5(a),	date of public disclosure board meeting			
2b	Per Gov ernment Code Section 3547 5(b),	was the agreement certified			
	by the district superintendent and chief bu	usiness official?	_		
		If Yes, date of Superintendent and CBO ce	rification:		
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 adopt	ion:		=:
4	Period covered by the agreement	Begin Date		End Date: !	
5	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Yea
			(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 рлог			
		y ear			
		or			
		Multiyear Agreement			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as			

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

Identi	fy the source o	f funding that	will be used to	support mul	tiy ear salary	commitments:
1						
á						
1						

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

Negotiations N	ot Settled			
6,	Cost of a one percent increase in salary and statutory benefits	322883		
	1	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (N	Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1,	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3,	Percent of H&W cost paid by employer			
4	Percent projected change in H&W cost over pnor year			
Certificated (N	Non-management) Prior Year Settlements			
Are any new c	osts 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:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (I	Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
10	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			
	_	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
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?			
Certificated (Non-management) - Other			
List other sign	ificant contract changes and the cost impact of each change (i.e., class size, hours of e	employment leave of absence, bonuse:	s etc.):	

	#			

S8B. Cost Ana	lysis of District's Labor Agreements - Classified	f (Non-management) Employees			
DATA ENTRY	Enter all applicable data items; there are no extracti	ons in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of class	sified(non - management) FTE positions	290.3	290 6	292.34	292 34
Classified (No	n-management) Salary and Benefit Negotiations				
1	Are salary and benefit negotiations settled for the			No	
		If Yes, and the corresponding public disclosi	ure documents have been filed w	лth the COE, complete question	s 2 and 3
		If Yes, and the corresponding public disclosi			
		If No, identify the unsettled negotiations inc			
Negotiations Se	ttled		_		
2a	Per Government Code Section 3547.5(a), date of	of public disclosure			
	board meeting:				
26.	Per Government Code Section 3547.5(b), was the	he agreement certified	1		
	by the district superintendent and chief busines	s official?			
		If Yes, date of Superintendent and CBO cer	tification:		
3	Per Government Code Section 3547.5(c), was a	budget revision adopted			
	to meet the costs of the agreement?		b		
		If Yes date of budget revision board adopti	ion;		
4,0	Period covered by the agreement:	Begin Date:		End Date: 1	
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 multiylear			
	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")	Ť		
		Identify the source of funding that will be us	sed to support multiyear salary o	commitments:	

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

Negotiations N	tot Settled			
6	Cost of a one percent increase in salary and statutory benefits	170569		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1=	Are costs of H&W benefit changes included in the budget and MYPs?			
2	Total cost of H&W benefits			
3	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
	on-management) Prior Year Settlements			
•	osts from prior year settlements included in the budget?			
ire any new co				T
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes explain the nature of the new costs:			
	L	Budget Year	1st Subsequent Year	2nd Subsequent Year
lacsified (Ne	on-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
, lassified (NC	on-management, step and column Aujustments	(2024-23)	(2023-20)	(2020-21)
1.	Are step & column adjustments included in the budget and MYPs?	į.		6
2	Cost of step & column adjustments			
3	Percent change in step & column over prior year			<u> </u>
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (No	on-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
,				
1	Are savings from attrition included in the budget and MYPs?			
2	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
Classified (No	on-management) - Other			
List other signi	ificant contract changes and the cost impact of each change (i.e., hours of employment, I	eavle of absence, bonuses letc.):		

S8C, Cost Ana	lysis of District's Labor Agreements - Mana	gement/Supervisor/Confidential Employees			
DATA ENTRY	Enter all applicable data items; there are no ext	ractions in this section			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of man	agement, supervisor, and confidential FTE	70.1	70.3	70 3	70 3
positions					
Management/S	iupervisor/Confidential				
Salary and Ber	nefit Negotiations				
1,	Are salary and benefit negotiations settled I	or the budget year?		N/A	
		If Yes, complete question 2,			
		If No, identify the unsettled negotiations inclu-	uding any prior year unsettled r	negotiations and then complete of	questions 3 and 4.
		1			
		If n/a, skip the remainder of Section S8C			
N. Carlotte Co.	2000	If Ma, skip the remainder of Section 360			
Negotiations Se	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
2	Salary Settlement.		(2024-25)	(2025-26)	(2026-27)
		the hudget and multipage	(2024 23)	(2020-20)	
	Is the cost of salary settlement included in	the budget and mulity ear	1		
	projections (MYPs)?	7.1			
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations No	ot Settled	_			
3	Cost of a one percent increase in salary ar	nd statutory benefits	111756		
		·	Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
4	Amount included for any tentative salary s	chedule increases			
Management/9	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
=	elfare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
madin and me					
19)	Are costs of H&W benefit changes include	d in the budget and MYPs?			1
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	er pnor y ear			
Management/S	Supervisor/Confidential	-	Budget Year	1st Subsequent Year	2nd Subsequent Year
-	umn Adjustments		(2024-25)	(2025-26)	(2026-27)
		-			
1	Are step & column adjustments included in	the budget and MYPs?			
2	Cost of step and column adjustments	-			
3	Percent change in step & column over pric	r y ear			
Management/S	Supervisor/Confidential	-	Budget Year	1st Subsequent Year	2nd Subsequent Year
	s (mileage, bonuses, etc.)		(2024-25)	(2025-26)	(2026-27)
		=			
1,1	Are costs of other benefits included in the	budget and MYPs?			0.
2	Total cost of other benefits	19			
3	Percent change in cost of other benefits of	wer offer wear			

19 65045 0000000 Form 01CS F8B222HS24(2024-25)

Local Control and Accountability Plan (LCAP) 59.

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year. DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2,

- 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- $2_{\scriptscriptstyle\parallel}$ Adoption date of the LCAP or an update to the LCAP.

LCAP Expenditures S10.

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	
Jun 26, 2024	

Yes

Sulphur Springs Union Elementary Los Angeles County 19 65045 0000000 Form 01CS F8B222HS24(2024-25)

	CAL INDICATORS cal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator of	pes not necessarily suggest a cause for conce	ern, but m
rollowing ris lewing agenc erion 2	y to the need for additional review, DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 ex	cept item A3, which is automatically completed	d based o
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	No	
	are expected to exceed the projected state funded cost-of-living adjustment?		
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	
ien providing	comments for additional fiscal indicators, please include the item number applicable to each comment.		
	Comments:		

End of School District Budget Criteria and Standards Review

(optional)

2023-2024 Proposed Budget Supplemental Forms

Average Daily Attendance

Form A—Average Daily Attendance (not applicable for JPAs)
The Average Daily Attendance (ADA) form, Form A, displays the ADA data for the Second Period (P-2) Report of Attendance (July 1–April 15); for the Annual Report of Attendance (July 1–June 30); and for the Local Control Funding Formula (LCFF) funded ADA. The data is key entered and should come from the Principal Apportionment reports, as applicable.

	2023	-24 Estimated Actua	ıls		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,948,72	4,948,72	4,991.47	4,853.76	4,853.76	4,948.72
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)	4,948.72	4,948.72	4,991.47	4,853.76	4,853.76	4,948.72
5. District Funded County Program ADA						
a County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f_County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0 00	0.00	0.00	0,00		0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,948.72	4,948.72	4,991,47	4.853.76	4 853 76	4 948 72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cash Flow Projections

19 65045 0000000 Form CASH F8B222HS24(2024-25)

Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Sulphur Springs Union Elementary Los Angeles County

Description	Object	Beginning Balances (Ref. Only)	yluly	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			37,269,963.00	28,405,385.00	24,029,292.00	25,367,112.00	23,613,790.00	20,456,539.00	25,279,315.00	25,428,258.00
B, RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,412,700.00	1,412,700.00	6,319,729.00	2,673,264.00	2,673,264.00	6,450,133.00	2,673,264.00	2,352,789.00
Property Taxes	8020- 8079		136,918.00	343,562.00	256,511.00	00.0	149,081.00	3,550,795.00	3,115,696.00	479,977.00
Miscellaneous Funds	8080- 8099		00.0	0.00	00 0	00 0	0.00	0.00	00'0	00.0
Federal Rev enue	8100- 8299		00 0	00 0	00.00	00.0	00'0	0.00	510,013.00	124,813.00
Other State Revenue	8300- 8599		368,982.00	368,982,00	664,167.00	669,167 00	852,713.00	1,135,278.00	664,167.00	664,167.00
Other Local Revenue	-8600- 8799		24,693 00	34,997,00	434,661.00	407,294.00	446,008.00	1,034,969.00	449,021.00	446,008.00
Interfund Transfers In	8900- 8929		00'0	00 0	00.00	00.00	00.00	00.00	00.00	00.00
All Other Financing Sources	8930- 8979		0.00	00"0	00 0	00.00	00.00	00.00	00.00	00.00
TOTAL RECEIPTS			1,943,293.00	2,160,241.00	7,675,068.00	3,749,725.00	4,121,066.00	12,171,175.00	7,412,161.00	4,067,754.00
C. DISBURSEMENTS	1000									
Certificated Salaries	1999		2,801,542.00	2,800,542.00	2,800,542.00	2,800,542.00	2,800,542.00	2,800,542.00	2,800,542.00	2,800,542.00
Classified Salaries	2000- 2999		11,885.00	575,243.00	1,080,524.00	1,344,199.00	1,356,199.00	1,356,199.00	1,356,199.00	1,356,199.00
Employ ee Benefits	3000- 3999		721,423.00	1,717,069.00	2,004,533.00	1,999,043.00	1,999,049.00	1,999,049,00	1,999,049.00	1,999,049,00
Books and Supplies	4000- 4999		231,189.00	744,851.00	556,163,00	294,349.00	294,349.00	294,349.00	294,349.00	294,349.00
Services	5000- 5999		1,234,441 00	787,161,00	850,098.00	816,693.00	783,461.00	802,020.00	800,579.00	822,912.00
Capital Outlay	-0009		11,390 00	151,610 00	00.00	00 0	00.00	110,240.00	00.00	00.00
Olher Outgo	7000- 7499		00:00	00 0	(14,000.00)	00.00	148,394.00	(14,000.00)	00.00	148,394.00
Interfund Transfers Out	7600- 7629		00 0	00 0	12,500.00	00.00	0.00	00.00	12,500.00	00.0
=;										

Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Sulphur Springs Union Elementary Los Angeles County

1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,569 1,59	Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
9111- 91	All Other Financing Uses	7630-		00.00	0.00	00.00	00.0	00:00	0.00	00.00	00.00
1,11, 1,1,1, 1,1,1, 1,1,1, 1,1,1, 1,1,1, 1,1,1, 1,1,1, 1,1,1	TOTAL DISKLINGSTWENTS			5.011,870.00	6,776,476.00	7,290,360.00	7,254,826,00	7,381,994,00	7,348,399.00	7,263,218.00	7,421,445,00
9111. 0.00 0.00 0.00 0.00 0.00 0.00 0.00	D. BALANCE SHEET ITEMS										
1917 2000	Assets and Deferred Outflows										
9200- 0.00 769.766.00 3.722.740.00 953.112.00 1.751.779.00 10.00 0.00 0.00 0.00 0.00 0.00 0.00	Cash Not In Treasury	9111- 9199	00 0	00 0	00 0	0.00	00 0	00.0	00'0	00.00	00 0
9310 0.00 <th< td=""><td>Arcounts Receivable</td><td>9200-</td><td>00 0</td><td>769, 766, 00</td><td>3,722,740.00</td><td>953,112.00</td><td>1,751,779.00</td><td>103,677,00</td><td>00 0</td><td>00.00</td><td>465,213.00</td></th<>	Arcounts Receivable	9200-	00 0	769, 766, 00	3,722,740.00	953,112.00	1,751,779.00	103,677,00	00 0	00.00	465,213.00
9320 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0		9310	00.00	00.0	00.00	00 0	00 0	00 0	00.00	00.00	00 0
9330 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Due From Other Funds	9330	00 0	00 0	00 0	00'0	00.00	00 0	0.00	00'0	00.0
9340 0.00 <th< td=""><td>Stores</td><td>9330</td><td>00 0</td><td>00.0</td><td>00'0</td><td>00 0</td><td>00.00</td><td>00'0</td><td>00 0</td><td>00 0</td><td>00 0</td></th<>	Stores	9330	00 0	00.0	00'0	00 0	00.00	00'0	00 0	00 0	00 0
9380 0,00 0 0,00 0 0,00 0 0,00 0,00 0,00	Prepaid Expenditures	0.000	00 0	00.0	00 0	00 0	00 0	00.0	00 0	00.00	00 0
9490 0,000 0	Other Current Assets	0 0 0		00.0	00 0	00.0	00:00	00 0	00.0	00'0	00'0
9500- 9500- 9500- 9500- 9610 9640 9650 9650 9650 9650 9650 9650 9650 965	Lease Receivable	0000		00.0	00 0	00'0	00.00	0.00	00 0	00'0	00 0
9500- 9599 9640 9670 9670 9680 9680 9680 9680 9680 9680 9680 968	6 Deferred Outflows of Resources	0000	000	00'99'.692	3,722,740.00	953,112.00	1,751,779.00	103,677.00	00 0	00.00	465,213.00
9500- 9559 0,000 0,000 6,565,767,00 0,000 3,482,598,00 0,000 0,000 0,000 0,000 0,0	SUBTOTAL										
Frunds 95199 9610 961	Liabilities and Deferred Inflows	-9500-	Ċ	6 585 787 00	3 482 598 00	00.0	00.00	00.00	00.00	00 0	0.00
Frunds Funds	Accounts Payable	9599	00 0	00.00	00 00	00:00	00.0	00.00	00.0	00 0	0.00
1.2. 1.2.	Due To Other Funds	0108	99 6	00 0	00.0	0.00	00.0	00.00	00.00	00 0	00'0
Evenines Second Co.00	Current Loans	9040		000	00.0	00 0	0.00	00.00	00.00	00 0	00.00
Flows of Resources 0.00 6,565,767.00 3,482,598.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Unearned Revenues	00000	0000	00.0	00.0	00.0	00.00	00.00	00.00	00 0	00'0
Clearing O.00 (5,796,001,00) 240,142.00 953,112.00 1,751,779.00 103,677.00 0.00 ANCE SHEET ITEMS (6,884,578.00) (4,376,093.00) 1,337,820.00 (1,753,322.00) (3,157,251.00) 4,822,776.00 ASH (A + E) 28,405,385.00 24,029,292.00 25,367,112.00 20,456,539.00 25,279,315.00	Deferred Inflows of Resources		0.00	6,565,767.00	3,482,598.00	00 0	00.0	00 0	00 0	00.0	0.00
Clearing O.00 C.796,001,00) 240,142.00 953,112.00 1,751,779.00 103,677.00 0.00 ANCE SHEET ITEMS C. + D) (8,884,578.00) (4,376,093.00) 1,337,820.00 (1,753,322.00) (3,157,251.00) 4,822,776.00 ASH (A + E) S. 405,385.00 24,029,292.00 25,367,112.00 20,456,539.00 25,279,315.00	SUBTOTAL Nonoperating										
0.00 (5,796,001.00) 240,142.00 (1,753,322.00) (3,157,251.00) 4,822,776,00 (1,753,322.00) (3,157,251.00) 4,822,776,00 (1,753,322.00) (2,367,112.00 23,613,790.00 20,456,539,00 25,279,315.00	Suspense Clearing	9910	00.00		040 440 00	053 112 DD	1 751 779 00	103,677.00	00.00	00.00	465,213.00
(8,864,578,00) (4,376,093,00) 1,337,820,00 (1,753,322,00) (3,157,251,00) 4,822,775,00 28,405,385,00 24,029,292,00 25,367,112,00 23,613,790.00 20,456,539,00 25,279,315,00	TOTAL BALANCE SHEET ITEMS		00 0	(5,796,001,00)	240, 142, 00				00 044 000	148 043 00	(2 888 478 00)
28,405,385,00 24,029,292,00 25,367,112,00 23,613,790.00 20,456,539,00 25,279,315.00	T NOT INCREASE (B - C + D)			(8,864,578.00)		1,337,820.00	(1,753,322.00)	(3,157,251.00)	4,822,776,00	148,945,00	-1-
T ENDING CASH (X + E)	E. NET INCREMENT OF STATE OF S			28,405,385.00	-	-	23,613,790.00	20,456,539.00	25,279,315.00	25,428,258.00	22,539,780.00
G. ENDING CASH, PLUS CASH ACCRUALS AND	G. ENDING CASH, PLUS CASH ACCRUALS AND										

Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (1)

Sulphur Springs Union Elementary		Cashflow Work	Cashflow Worksheet - Budget Year (1)	Year (1)				-	
Los Angeles County	1	Moreh	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Description	Object	Malcii				1721			B Finds 100 M
ESTIMATES THROUGH THE MONTH OF	JUNE								
		22,539,780.00	24,413,204.00	23,563,944.00	23,591,579.00				
A BEGINNING CACH									
B, RECEIPTS									
LCFF/Revenue Limit Sources	8010-	A 120 R58 DO	2 352.789 00	2,352,789.00	6,129,658.00	00.00	00 0	42,932,737.00	42,932,737.00
Principal Apportionment	8020-	05 25,555	2.533.448.00	5,617,610.00	1,563,892.00	0.00	00.00	18,607,067.00	18,607,067.00
Property Taxes	8080-	00 0	00 0	00.0	00 0	0.00	00.0	0.00	00*0
Miscellaneous Funds	8100- 8299	00 0	395,261.00	0.00	00.00	1,846,811.00	00.00	2,876,898.00	2,876,898.00
Federal Kevenue	8300-	1 066.097 00	664,167 00	847,951.00	870,992.00	3,222,633.00	00 0	12,059,463.00	12,059,463.00
Olher State Kevenue	8600-	4 040 175 DO	447,466.00	444,453.00	1,039,390.00	1,621,294.00	0.00	7,870,429.00	7,870,429.00
Other Local Revenue	-0068			00.0	00'0	00 0	0.00	00 0	0.00
interfund Transfers In	8929	000		C C	CC	00 0	0.00	00 0	0.00
All Other Financing Sources	8979	0.00	0.00	9 262 803 00	9,603,932.00	6,690,738.00	0.00	84,346,594.00	84,346,594.00
TOTAL RECEIPTS		00,700,000,0	-						
C. DISBURSEMENTS	1000-	2 800 542 00	2.806.361.00	2,800,542.00	2,655,522.00	145,018.00	0.00	33,613,321,00	33,613,321,00
Certificated Salaries	2000-	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		1	1,356,199.00	1,236,310.00	00.0	15,097,753.00	15,097,753.00
Classified Salaries	2999	1,356,199.00	-	1-	-	3,520,917.00	00.00	25,087,946.00	25,087,946.00
Employ ee Benefils	3999	1,999,049,00	-	-		388,431.00	0.00	4,569,775.00	0 4,569,775.00
Books and Supplies	4999	284,348.00	-	1		172,981.00	0.00	10,339,901.00	10,339,901.00
Services	-0009	7.71,944,00		1	1,008,925.00	00 00	00.00	0 1,282,165,00	0 1,282,165.00
Capital Outlay	7000-		(14,00	1,948,39	00 0	132,118.00	00.00	0 2,335,300.00	0 2,335,300.00
Other Outgo	7600-	00 0	-	00.00	0.00	0 12,500.00	00.00	00 000'09 00	20,000.00
Interfund Transfers Out	7630-			0.00	0.00		00.00	00.00	00 0
All Other Financing Uses	1699		The same						

Sulphur Springs Union Elementary Los Angeles County

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Bunger, July I 2024-25 Budget Cashflow Worksheet - Budget Year (1)	

Coluct March April Mar				111111111111111111111111111111111111111	May	June	Accruals	Adjustments	TOTAL	BUDGET
Table Tabl	Description	Object	Marcii	11.dv	00 004 200 0	7 219 656 00	5 608 275 00	00 0	92,376,161.00	92,376,161,00
11.1.	TOTAL DISBURSEMENTS		7,222,083.00	7,242,391.00	9,235,168,00	00.000,816,7	0,000,000,0			
1111	D, BALANCE SHEET ITEMS									
Fig. 2004	Assets and Deferred Outflows	7								
ces 9200- 9209- 9320 0.00	Cash Not In Treasury	9111-	00.0	00 0	00.00	00.0	00 0	00 0	00.0	
Fig. 6.10 (2.10)	Pocawahle Docawahle	9200-	00 0	00 0	00.0	0.00	00 0	00'0	7,766,287,00	
Fig. 1	Accounts received	9310	00 0	00.0	00'0	00.0	00 0	00 0	00 0	
Fig. 1	Due From Other Funds	0330	00 0	00 0	00.00	00.0	00'0	00'0	00'0	
ces 9340 0,00	Stores	9330	00.0	00 0	00 0	00.00	00 0	00 0	00 0	
ces 3986 0,000 0,	Prepaid Expenditures	9340	00 0	00 0	00.00	00'0	00 0	00.00	00'0	
ces 9490 0.00	Other Current Assels	0380	000	00 0	00 0	00 0	00.0	00 0	00 0	
CCES CCCS CCCS CCCS CCCS CCCS CCCS CCCS CCCS CCCS CCCCS CCCCS CCCCS CCCCS CCCCS CCCCS	Lease Receivable	9490	00.0	00 0	00.00	00.0	00 0		00 0	
es (B - C + D) (B	Deferred Outflows of Resources	>	00 0	00.0	00.00	00.0	00'0		7,766,287.00	
es 9509	SUBTOTAL									
95.99 0.00 <t< td=""><td><u>Liabilities and Deferred Inflows</u></td><td>9500-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>040 046 00</td><td></td></t<>	<u>Liabilities and Deferred Inflows</u>	9500-							040 046 00	
9610 0.00 <th< td=""><td>Accounts Payable</td><td>9569</td><td>00.00</td><td>00 0</td><td>00.00</td><td>00 0</td><td>00 0</td><td></td><td>10,046,363,00</td><td></td></th<>	Accounts Payable	9569	00.00	00 0	00.00	00 0	00 0		10,046,363,00	
9640 0.00 <th< td=""><td></td><td>9610</td><td>00 0</td><td>00.00</td><td>00.0</td><td>00.0</td><td>00 0</td><td></td><td>00.00</td><td></td></th<>		9610	00 0	00.00	00.0	00.0	00 0		00.00	
9650 0.00 <th< td=""><td>Due To Other Funds</td><td>0640</td><td>000</td><td>00.00</td><td>00.0</td><td>00.0</td><td>00:00</td><td></td><td>00 0</td><td></td></th<>	Due To Other Funds	0640	000	00.00	00.0	00.0	00:00		00 0	
9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10,048,365.00 0.00 9910 0.00 0.00 0.00 0.00 0.00 0.284,260.00 0.00 <td>Current Loans</td> <td>0 0</td> <td>00.0</td> <td></td> <td>00.00</td> <td>00'0</td> <td>00 0</td> <td></td> <td>00 0</td> <td></td>	Current Loans	0 0	00.0		00.00	00'0	00 0		00 0	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9910 0.00 0.00 0.00 0.00 0.00 0.00 0.282.078.00) 1,873,424,00 (849,260.00) 2,284,276.00 1,082,463.00 0.00 (10,311,645,00) 2,4,413,204,00 23,563,944,00 23,591,579.00 25,875,855.00 26,875,855.00 26,975,318.00	Unearned Revenues	0000			00 0	00.00	00 0		00'0	
9910 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.	Deferred Inflows of Resources	0606			00.0	00.00	00 0		10,048,365.00	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.282.078.00 1,873,424.00 (849,260.00) 27,635.00 2,284,276.00 1,082,463.00 0.00 (10,311,645.00) 2,4413,204,00 23,563,944,00 23,591,579.00 25,875,855.00 36,875,855.00 26,958,318.00	SUBTOTAL									
95 10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.2282.078.00 1,873,424.00 (849,260.00) 27,635.00 2,284,276.00 1,082,463.00 0.00 (10,311,645.00) 24,413,204.00 23,563,944.00 23,591,579.00 25,875,855.00 25,875,855.00 26,975,810.00	Nonoperating	Č.							00 0	
1,873,424,00 (849,260,00) 27,635,00 2,284,276,00 1,082,463,00 0,00 (10,311,645,00) 24,413,204,00 23,563,944,00 23,591,579,00 25,875,855.00 25,875,855.00 26,958,318.00	Suspense Clearing	0 88	00.0		00.0	00.00			(2,282,078.00)	
24,413,204,00 23,563,944,00 23,591,579.00 25,875,855.00	TOTAL BALANCE SHEET ITEMS		00 767 620 7	1	27,635.00	2,284,276,00			(10,311,645.00)	(8,029,567.00)
24,413,204,00 23,563,944,00 23,591,579.00 20,000	E. NET INCREASE/DECREASE (B - C + D)		00.424,079,1		3	25 875 855 00				
	F ENDING CASH (A + E)		24,413,204.00		45,	20.00,010,02			26 958 318 00	
	STIMENT STILL OF CO.					No.				

Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (2)

ACTES THROUGH THE MONTHY OF- JUNE 25.875.855.00 17.017.03.00 17.144.233.00 17.572.844.00 15.577.483.00 17.577.844.00 17.577.483.00 17.577.483.00 17.572.844.00 17.577.844.00 17.577.844.00 17.577.846.00 17.577.	Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Property Tunes Prop	ESTIMATES THROUGH THE MONTH OF:	JUNE									
RECEIPTS RECEIPTS 1.381,283.00 1.381,283.00 6.410,871.00 2.573,284.00 2.673,284.00	A, BEGINNING CASH			25,875,855.00	20,376,554.00	17,144,233.00	18,572,804.00	15,571,489.00	12,119,319.00	16,886,960.00	16,832,462.00
Principle Appointment Biggggggggggggggggggggggggggggggggggg	B. RECEIPTS										
Principal Appointments 800% 1.66 % 1.6	LCFF/Revenue Limit Sources	8010-						0.00	000	00 730 073 0	2 304 580
Property Taxobs B020- 8089- 8089- Short and Shapines 156.915.00 343.56.210 343.66.210 343.66.110 0.00 449.061.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00 3.11.00 3.56.0796.00	Principal Apportionment	8019		1,391,263.00	1,391,263.00	6,440,874.00	2,673,264,00	2,673,264,00	0, 900, 900, 0	7,013,204,00	7,500,100,00
Pacce Pacc	Property Taxes	8020- 8079		136,918.00	343,562.00	256,511,00	00.00	149,081,00	3,550,795.00	3,115,696.00	479,977.00
Second Revenue Seco	Mscellaneous Funds	8080- 8099		00 0	00.00	0.00	00.00	00.00	00.00	00.00	00.00
Suppose Supp	Federal Revenue	8100- 8299		00 0	00 0	00 0	00.00	00'00	00 0	510,013.00	124,813.00
Disease Revenue Sego Seg	Other State Revenue	8300- 8599		366,482.00	366,482.00	659,667 00	664,667.00	848,213,00	1,130,778.00	659,667.00	659,667.00
B920- B920	Other Local Revenue	-0098 8799	4.5	24,693.00	34,997.00	434,661.00	407,294.00	446,008,00	1,034,969.00	449,021.00	446,008.00
Sources 8930- 1000	5 Interfund Transfers In	8900- 8929		00.00	00 0	00.00	00.00	00.00	00 0	00.00	0.00
1000- 1999- 2000- 21,717,00	All Other Financing Sources	8930- 8979		00:0	00"0	00.00	00'0	00'0	00.00	00.00	0.00
1000- 1999 2000- 201,717.00 589,038.00 1,100,100.00 1,361,324.00 2,881,570,00 2,883,615.00 2,883 2000- 3999 5000- 5999 7000- 7000- 7489 7740.00 0,00 12,500.00 0,00 1,250,000 0,00 0,00 0,00 0,00 0,00 0,00 0	TOTAL RECEIPTS			1,919,356 00	2,136,304.00	7,791,713 00	3,745,225.00	4,116,566.00	12,326,406.00	7,407,661.00	4,015,034.00
1000- 2000- 2999 2.875,821,00 2.883,122.00 2.883,122.00 2.881,670.00 2.881,570.00 2.881,570.00 2.893,615.00 2.893,615.00 2.893,615.00 2.893,615.00 2.893,612.00 2.883,122.00 2.883,122.00 2.883,612.00 2.883,612.00 2.893,612.00 2.893,612.00 2.893,612.00 2.993,010	C, DISBURSEMENTS	0007									
2000- 2999 21,717.00 589,038.00 1,100,100.00 1,361,324.00 1,373,574.00 1,382,314.00 1,000,00 3909- 4000- 4999 760,088.00 1,757,349.00 2,044,793.00 2,039,023.00 2,039,010.00 2,041,321.00 2,00 4909- 5000- 5999 1,232,084.00 784,803.00 847,740.00 814,335.00 781,103.00 799,663.00 7 7000- 7499 0.00 0.00 0.00 110,240.00 7 110,240.00 7 7600- 7499 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Certificated Salaries	1000- 1999		2,875,821 00	2,883,242.00	2,883,122.00	2,881,670.00	2,881,570.00	2,893,615.00	2,883,007.00	2,875,166.00
3000- 4999 760,088.00 1,757,349.00 2,044,793.00 2,039,023.00 2,039,010.00 2,041,321.00 2,04 4000- 4999 349,094.00 435,612.00 345,612.00 </td <td>Classified Salaries</td> <td>2000- 2999</td> <td></td> <td>21,717.00</td> <td>589,038.00</td> <td>1,100,100.00</td> <td>1,361,324.00</td> <td>1,373,574.00</td> <td>1,382,314 00</td> <td>1,383,528.00</td> <td>1,385,673.00</td>	Classified Salaries	2000- 2999		21,717.00	589,038.00	1,100,100.00	1,361,324.00	1,373,574.00	1,382,314 00	1,383,528.00	1,385,673.00
4000- 4999 349,094,00 435,612.00 345,612	Employ ee Benefits	3000- 3999		760,088 00	1,757,349.00	2,044,793.00	2,039,023.00	2,039,010.00	2,041,321.00	2,039,290.00	2,037,790.00
5000- 5999 1,232,084,00 784,803.00 847,740.00 814,335.00 781,103.00 789,663.00 7 6000- 6999 11,390.00 151,610.00 0.00 0.00 0.00 110,240.00 <td>Books and Supplies</td> <td>4000- 4999</td> <td></td> <td>349,094.00</td> <td>435,612.00</td> <td>345,612 00</td> <td>345,612.00</td> <td>345,612.00</td> <td>345,612,00</td> <td>345,612.00</td> <td>345,612.00</td>	Books and Supplies	4000- 4999		349,094.00	435,612.00	345,612 00	345,612.00	345,612.00	345,612,00	345,612.00	345,612.00
6000- 6999 7000- 7499 0.00 11,390.00 151,610.00 0.00 0.00 0.00 148,394.00 (14,000.00) 7600- 7500 7600- 7500 0.00 0.00 12,500.00 0.00	Services	5000- 5999		1,232,084.00	784,803.00	847,740.00	814,335.00	781,103.00	799,663 00	798,222 00	820,555.00
7000- 7499 7600- 7520	Capital Outlay	-0009		11,390.00	151,610.00	0.00	00'0	00'0	110,240 00	0.00	0.00
7600- 76.20 0.00 0.00 12.500.00 0.00 0.00 0.00	Other Outgo	7000- 7499		00:00	0.00	(14,000.00)	0.00	148,394.00	(14,000.00)	00'0	148,394 00
670/	Interfund Transfers Out	7600- 7629		00 0	00.0		00.0	00 0	00.00	12,500.00	0.00

Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-		0.00	00 0	00.0	00'0	00'0	00.00	00.00	00.00
TOTAL DISBURSEMENTS			5,250,194 00	6,601,654 00	7,219,867.00	7,441,964,00	7,569,263.00	7,558,765.00	7,462,159.00	7,613,190.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111- 9199	00'0	0.00	00.0	00.0	00'0	0.00	00.00	00.00	0.00
Accounts Receivable	9200-	00 0	422,562.00	4,250,286.00	856,725.00	695,424.00	527.00	0.00	00.0	465,213,00
Oe From Other Funds	9310	0.00	00.00	00.00	00'0	00'0	00.0	00.00	00.00	0.00
Stores	9320	00 0	00 0	00.0	00 0	0.00	0.00	0.00	00.00	0.00
Drenard Expenditures	9330	00 0	00 0	00 0	00 0	00.00	0.00	00 0	00 0	00 0
Other Accept	9340	0.00	00.00	00 0	00 0	00.0	00.00	00:00	00.0	00.00
Office Current Accounts	9380	00.0	00.00	00 0	00 0	00'0	0.00	00.00	00 0	00 0
Case (Vocas allo	9490	00 0	00.00	00.0	00 0	00 0	00.0	00.00	00.00	00 0
6 6 PSUBTOTAL		00'0	422,562.00	4,250,286.00	856,725.00	695,424.00	527.00	00'0	00:00	465,213.00
Liabilities and Deferred Inflows										
Accounts Pay able	9500- 9599	00 0	2,591,025,00	3,017,257.00	00.0	00.00	0.00	00:00	00.0	00 0
D To Other Funde	9610	00 0	00 0	00 0	00.0	00'0	00'0	00.00	00.00	00 0
	9640	00 0	00.0	00.00	00 0	00.0	00.00	00.00	00 0	0.00
	9650	00.0	00.0	00'0	00.0	00.00	00.00	00.00	00:00	00 0
Undarried revenues	0696	00 0	00 0	00 0	00.0	00:00	0.00	00.00	00.0	00.0
SUBTOTAL		00 0	2,591,025.00	3,017,257 00	00.0	00.0	00 0	00 0	00.00	0.00
Nonoperating	9910	00.0	00.0	00.0	00"0	00 0	00:00	00.00	00.00	00.00
Suspense Clearing		00.00	(2,168,463.00)	1,233,029.00	856,725.00	695,424.00	527 00	0.00	00'0	465,213.00
COLAL BALANCE STEET TEMS			(5,499,301.00)	(3,232,321.00)	1,428,571.00	(3,001,315.00)	(3,452,170.00)	4,767,641.00	(54,498.00)	(3,132,943.00)
E. NEL INCREASE/DECALNEL (P. C. C.)			20,376,554 00	17,144,233.00	18,572,804.00	15,571,489.00	12,119,319.00	16,886,960.00	16,832,462.00	13,699,519.00
F. ENDING CASH (A + E)										
ADJUSTMENTS										

19 65045 0000000 Form CASH F8B222HS24(2024-25)

Budget, July 1 2024-25 Budget Cashflow Worksheet - Budget Year (2)

Sulphur Springs Union Elementary Los Angeles County

13.699,519,00 15,471,291,00 14,358,089,00 14,122,608.00 0,00 0,00 18,697,097, 6,241,168,00 2,304,569,00 2,304,569,00 1,583,982,00 0,00 0,00 18,697,097, 6,241,168,00 2,304,569,00 2,904,599,00 1,738,571,00 0,00 0,00 1,738,571,00 0,00 0,00 0,00 0,00 0,00 0,00 1,738,571,00 0,00 2,766,688 1,094,175,00 444,453,00 1,093,390,00 1,621,294,00 0,00 2,766,688 1,094,175,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 1,094,414,00 1,394,885,00 2,882,882,00 1,282,430 0,00 0,00 1,287,441,00 2,093,188,00 2,040,588,00 2,042,276,00 1,287,441,00 1,287,441,00 1,394,885,00 3,356,12,00 345,612,00 345,612,00 345,612,00 1,287,441,00 1,287,441,00 1,394,885,00 0,00 1,287,430 0,00 1,287,16 1,00,000 1,000 0,00 0,00 1,287,430 0,00 0,00 1,282,16 1,000 1,000,00 1,000 0,00 1,000 1,282,16 1,000 1,000,00 1,000 1,000 1,000 1,282,16 1,000 1,280,00 1,000 1,000 1,000 1,282,16 1,000 1,280,00 1,000,00 1,000 1,280,00 1,280,000 1,280,000 1,280,00 1,000 1,000 1,280,000 1,280,000 1,280,00 1,000 1,000 1,280,000 1,280,000 1,280,000 1,000 1,000 1,282,16 1,000 1,000,00 1,000 1,000 1,000 1,280,000 1,280,000 1,000 1,000 1,000 1,000 1,280,000 1,280,000 1,000 1,000,00 1,000 1,280,000 1,280,000 1,000 1,000,00 1,000 1,280,000 1,280,000 1,000 1,000,00 1,000 1,280,000 1,000 1,000 1,000,00 1,000 1,000 1,000 1,000 1,000 1,000 1,280,000 1,000 1,000,00 1,000		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
13,646,240 15,477,241,00	ESTIMATES THROUGH THE MONTH OF:	JONE			-	00 000				
8010- 80	A, BEGINNING CASH		13,699,519 00	\dashv	-	14,122,608.00				
0.000-	B, RECEIPTS									
1000 1000	LCFF/Revenue Limit Sources	8010-					C	00 0	43 249 101 00	43,249,101.00
10,000 1	Principal Apportionment	8019	6 241,169 00	2,304,569.00	2,304,569,00	6,241,169,00	00 0			
6600- 1.004.175.00 1.004.00 1.004.	Property Taxes	8020- 8079	859,577,00	2,533,448.00	5,617,610.00	1,563,892.00	00 0	00 0	18,607,067.00	18,607,067 00
1,000 1,00	Miscellaneous Funds	8080- 8099	00.00	00 0	00.00	00'0	00 0	0.00	00.00	00.0
BS 900- 8799- 8799- 8799- 8790- 8799-	Federal Rev enue	8100- 8299	00'0	395,261.00	00.0	00 0	1,736,571.00	00:0	2,766,658.00	2,766,658.00
B600- 8799 1,140,175,00 447,466,00 444,63,00 1,039,390,00 1,621,294,00 0,00 7,670,433 8900- 8899- 8999- 1999 0,00	Olher State Revenue	8300- 8599	1,061,597,00	659,667,00	843,451 00	866,492,00	3,222,633.00	00 0	12,009,463.00	12,009,463,00
8929-9 6.000	Other Local Revenue	8600- 8799	1,040,175.00	447,466,00	444,453.00	1,039,390.00	1,621,294.00	00 0	7,870,429,00	7,870,429.00
unces 8930- 8979- 9.202,518.00 0.00 6.340,411.00 0.00 9.710,943.00 0.00 6.580,498.00 0.00 9.710,943.00 0.00 6.580,498.00 0.00 9.710,943.00 0.00 6.580,498.00 0.00 9.710,943.00 0.00 6.580,498.00 0.00 9.450.73 0.450,718 9.202,518.00 0.00 1.394,885.00 2.882,126.00 1.389,647.00 1.287,441.00 0.00 9.456,723.00 1.545,178 9.580.00 0.00 9.580.00 0.00 9.456,120 0.169,352.00 1.287,441.00 0.00 9.580.00 1.389,647.00 1.287,441.00 0.00 9.580.00 1.389,647.00 1.287,441.00 0.00 9.580.00 1.287,441.00 0.00 9.580.00 0.00 9.00 0.00	Interfund Transfers In	8900-	00.0	00.00	00 0	00.00	0.00		00'0	00.00
1000- 1999 2000- 2999 2000- 2999 2000- 2099- 2099- 2000- 2099- 2000- 2099- 2000- 2099- 2000- 2099- 2000- 200	95	8930-	00.0	00 0	00 0	00.00	00 0		00.0	00"0
1000- 1999 2,882,026,00 2,882,882,00 2,730,697,00 145,019,00 0.00 34,587,433 2000- 3000- 3000- 3999 2,039,108,00 2,040,558,00 1,169,352,00 3,334,223,00 0.00 25,381,177 2000- 345,612,00 345,612,00 345,612,00 345,612,00 345,612,00 0.00 0.00 0.00 1,287,41 2000- 2000- 345,612,00 345,612,00 345,612,00 0.00 0.00 1,008,925,00 0.00 0.00 1,282,16 2000-	All Other Financing counces		9,202,518,00	6,340,411 00	9,210,083.00	9,710,943.00	6,580,498.00		84,502,718,00	84,502,718.00
1000- 20	TOTAL RECEIPTS									
2000- 2999 1,394,414,00 1,394,885,00 1,395,126,00 1,389,647.00 1,287,441.00 0,00 15,456,781 3000- 4999 2,039,108.00 2,040,558.00 2,039,272.00 1,169,352.00 3,334,223.00 0,00 25,381,177 5000- 5999 769,586.00 769,586.00 784,462.00 834,278.00 172,980.00 0,00 4,569,766 5000- 6999 0,00 1,948,394.00 1,008,925.00 1,008,925.00 0,00 10,311.61 7000- 7489 0,00 11,948,394.00 0,00 1,2500.00 0,00 2,335,30 7600- 7680 0,00 12,500.00 0,00 0,00 0,00 0,00 0,00 0,00 2,335,30	C. DISBURSEMENTS	1000-	2 882 026.00	2,889,596.00	2,882,882,00	2,730,697.00	145,019.00		34,587,433.00	34,587,433.00
3000- 3000- 4000- 5000-	Certificated Salaries	2000-	1 394 414 00	1,394,885.00	1,395,126.00	1,389,647.00	1,287,441.00		15,458,781.00	15,458,781.00
5000- 5999 5000- 6000- 6999 7000- 7499 7600- 5 Out	Classifier Salaties	3000-	2,039,108.00		2,039,272.00	1,169,352.00	3,334,223.00		25,381,177 00	25,381,177.00
5000- 5999 769,586.00 784,462.00 834,278.00 871,800.00 172,980.00 0.00 1,232,16 6000- 6999 0.00 0.00 0.00 1,008,925.00 0.00 0.00 1,282,16 7000- 7499 0.00 (14,000,00) 1,948,394.00 0.00 132,118.00 0.00 2,335,30 7600- 7629 1629 0.00 12,500.00 0.00 12,500.00 0.00 12,500.00 50,00	Books and Supplies	4000-	345,612.00		345,612.00	345,612.00			4,569,769,00	4,569,775.00
6999	Services	5000-	00 985,697		834,278.00	871,800.00			10,311,611.00	10,311,611.00
7000-7499 0.00 (14,000.00) 1,948,394.00 0.00 132,118.00 0.00 2,335,30 7600- 1.2500.00 0.00 12,500.00 0.00 0.00 12,500.00 50,00 50,00	Canital Outlav	-0009	00.0		00'0	1,008,925.00			1,282,165.00	1,282,165.00
7600- 310 12,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	olling radio	7000-	00 0			00.00			2,335,300.00	2,335,300.00
	Interfund Transfers Out	7600-	00:0						20,000,00	20,000 00
00.00 00.00 00.00 00.00 00.00		7630-	0 0						00 00	0 00

Page 8

California Dept of Education SACS Financial Reporting Software - SACS V9.1

Budget, July 1	2024-25 Budget	Cashflow Worksheet - Budget Year (2)	
Budge	2024-2	Cashflow Worksh	

Sulphur Springs Union Elementary		2024-25 Budget Cashflow Worksheet - Budget Year (2)	2024-25 Budget Vorksheet - Budget Ye	ear (2)				F8B2	F8B222HS24(2024-25)
Los Angeles Courny				Na Na	June	Accruals	Adjustments	TOTAL	BUDGET
Description	Object	March	April	intay 00 kgr rrs	_ II 4	5 413 224 00	0.00	93,976,236.00	93,976,242.00
TOTAL DISBURSEMENTS		7,430,746.00	7,453,613.00	9,445,564,00	00.000,010,7	22,514,0			
D, BALANCE SHEET ITEMS									
Assets and Deferred Outflows	0						c c	00.0	
Cash Not In Treasury	9199	00 0	00 0	00 0	00 0	00.00	00.0		
alde nigon and and and and and and and and and an	9200-	00'0	00 0	00'0	00'0	00 0	00 0	6,690,737.00	
Accounts negarable	9310	00 0	00.0	00 0	00.0	00.0	00 0	00 0	
Due From Other Funds	0.00	000	00.0	00.0	00.00	00 0	00.0	00 0	
Slores	0200	00 0	00.0	00 0	00.00	00 0	00 0	00'0	
Prepaid Expenditures	0000	2000	00.0	00 0	00:00	00.00	00 0	0.00	
Other Current Assets	0400	8 6	00 0	00.00	00.0	00.00	00 0	00 0	
Lease Receivable	9300	000	000	00'0	00 0	00'0	00 0	00 0	
Deferred Outflows of Resources	0440	200	00 0	00 0	0.00	0.00	00 0	6,690,737.00	
SUBTOTAL									
Liabilities and Deferred Inflows	9500-				,	· ·		5 608 282 00	
	9599	00 0	00 0	00 0	00 0	00.0		2,00,0	
Account a page of the control of the	9610	00 0	00 0	00 0	00.0	00'0	00 0		
Due To Other Funds	2 0	00 0	0.00	00 0	00 0	00.0	00.0	00 0	
Current Loans	9040	000	00 0	00 0	00.0	00 0	00 0	0.00	
Unearned Revenues	0000		00.0	00.00	00.00	00.00	00 0	00.00	
Deferred Inflows of Resources	0696	000	00.0	0.00	00 0	00 0	00 0	5,608,282.00	
SUBTOTAL									THE PERSON NAMED IN
Nonoperating	0	00 0	00 0	00.00	00 0	00'0	0.00	_	
Suspense Clearing	9810		00.0	00'0	00.00	00.0	0,00	1,082,455,00	
		1 771 772 00	(1,113,20	(235,481.00)	2,194,910.00	1,167,274.00	00'00	(8,391,063.00)	(9,473,524.00)
E. NET INCREASE/DECREASE (B - C + D)				14 122 60B 00	16.317,518.00				
F, ENDING CASH (A + E)		15,471,291 00	14,330,003,00	-				17,484,792.00	
C ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS									

Worker's Compensation Certification

Form CC—Worker's Compensation Certification

Annual Certification regarding self-insured Worker's Compensation Claims.

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

ANNUAL CEF	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS		
superintenden	ducation Code Section 42141, if a school district, either individually or as a member of a joint p at of the school district annually shall provide information to the governing board of the school d ard annually shall certify to the county superintendent of schools the amount of money, if any,	fistrict regarding the estimated accrued but un	atunded cost of those clair
To the County	Superintendent of Schools:		
(Our district is self-insured for workers' compensation claims as defined in Education Code Secti	on 42141(a):	
	Total liabilities actuarially determined:	S	
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	S	0.00
	This school district is self-insured for workers' compensation claims through a JPA, and offers t This school district is not self-insured for workers' compensation claims.	he following information:	
	This school district is not self-insured for workers' compensation claims.	the following information: Date of Meeting:	
-			
-	This school district is not self-insured for workers' compensation claims.		
Signed	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board		
Signed For additional	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required)		
Signed	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) Information on this certification, please contact:		
Signed For additional Name:	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) Information on this certification, please contact: Dr. Joshua Randall		

Current Classroom Formula

Forms CEA/CEB—Current Expense Formula/Minimum Classroom Compensation— Actuals (Required)/Budget (Optional)

The Current Expense Formula/Minimum Classroom Compensation, Form CEA/CEB, is used for the following purposes:

- To allow county offices to determine whether the district complies with EC Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. EC Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the EC Section 41372 requirements. (Enter an "X" on Line 16 of the Form CEA/CEB if your district is exempt.)
- To report the current cost of education (EDP 365).

Budget, July 1 2023-24 Estimated Actuals GENERAL FUND

19 65045 0000000 Form CEA F8B222HS24(2024-25)

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No,	Gurrent Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	32.416.736.00	301	0,00	303	32,416,736,00	305	582,480 00		307	31,834,256,00	309
2000 - Classified Salaries	14,085,568 00	311	0,00	313	14_085,568_00	315	1,120,458 00		317	12,965,110,00	319
3000 - Employee Benefits	24 272 450 00	321	757.964.00	323	23,514,486 00	325	888,157.00		327	22,626,329,00	329
4000 - Books, Supplies Equip Replace (6500)	4,730,589,00	331	196,562 00	333	4 534,027,00	335	496,993.00		337	4,037,034,00	339
5000 - Services & 7300 - Indirect Costs	11,230 430 00	341	0.00	343	11,230,430 00	345	176,621,00		347	11,053,809.00	349
				TOTA	85.781,247.00	365			TOTAL	82,516,538.00	369

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

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

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

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
Teacher Salaries as Per EC 41011.	1100	26,464,051,00	375
Salaries of Instructional Aides Per EC 41011	2100	4 092,865 00	380
STRS	3101 & 3102	7,741,362,00	382
PERSONALE DE LIBERTIONE DE LEGISTATION DE LA CONTRACTOR D	3201 & 3202	977 950 00	383
OASDI - Regular. Medicare and Alternative	3301 & 3302	779,547 00	384
Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annulty Plans)	3401 & 3402	5 201.874 00	385
Unemployment Insurance	3501 & 3502	16,127 00	390
8 Workers' Compensation Insurance,	3601 & 3602	1_061_200_00	392
OPEB, Active Employees (EC 41372).	3751 & 3752	0.00)
10. Other Benefits (EC 22310).	3901 & 3902	607.749.00	39
11. SUBTOTAL Salanes and Benefits (Sum Lines 1 - 10)	the state of the same of the s	46,942,725.00	39
	-	40,342,723,00	E.
12 Less Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2,	-	0.00	3
13a, Less. Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted).	Les as assessed to see 1	0.0	0 39
b, Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	T TO DO WHERE IEE		39
14. TOTAL SALARIES AND BENEFITS		46,942,725 0	00 39
15 Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
egual or exceed 60% for elementary, 55% for unitied and 50%			
for high school districts to avoid penalty under provisions of EC 41372.	No. 22 02222 02 0000	56 89	%
16 District is exempt from EC 41372 because it meets the provisions			
of EC 41374 (If exempt, enter 'X')	Marin Sam Society		

Budget, July 1 2023-24 Estimated Actuals GENERAL FUND

19 65045 0000000 Form CEA F8B222HS24(2024-25)

2,566,264,33

Current Expense Formula/Minimum Classroom Compensation

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)

2. Percentage spent by this district (Part II, Line 15)

3. Percentage below the minimum (Part III, Line 1 minus Line 2)

4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).

4004 (0.00 ki i 400 ki i 50 ki	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

5. Deficiency Amount (Part III, Line 3 times Line 4)

Budget, July 1 2024-25 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,613,321,00	301	0.00	303	33,613,321_00	305	533,184.00		307	33,080.137.00	309
2000 - Classified Salaries	15,097,753.00	311	0.00	313	15,097,753.00	315	1,245,945.00		317	13,851,808.00	319
3000 - Employ ee Benefits	25.087,946.00	321	795,861.00	323	24,292,085.00	325	990,587.00		327	23,301.498.00	329
4000 - Books, Supplies Equip Replace, (6500)	5,033,542.00	331	200,000,00	333	4,833.542.00	335	477,519.00		337	4,356,023.00	339
5000 - Services . & 7300 - Indirect Costs	10,281,626,00	341	0.00	343	10,281,626.00	345	162,448,00		347	10,119,178.00	349
H-	-			TOTAL	88,118,327,00	365			TOTAL	84,708,644,00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1, Teacher Salaries as Per EC 41011	1100	27,359,570.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,776,597,00	380
3. STRS	3101 & 3102	8.088 391 00	382
4. PERS. PARENTE EN ANTERIOR E	3201 & 3202	1,058.642.00	380
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	841,154.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,509,773,00	38
7. Unemployment Insurance.	3501 & 3502	17.417.00	39
8. Workers' Compensation Insurance	3601 & 3602	1,151 322 00	39
9. OPEB. Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	66 179 00	39

Sulphur Springs Union Elementary Los Angeles County

Budget, July 1 2024-25 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

19 65045 0000000 Form CEB F8B222HS24(2024-25)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	48,869,045.00	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2	0.00	
13a, Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
		1
b _s Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
Value and some of the Contract		1
14, TOTAL SALARIES AND BENEFITS.	48,869,045.00	397
		+
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary , 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372.	57.00%	
for high school districts to avoid periors, strate participations	57,69%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374, (If exempt, enter 'X')		
of EC 41374, (II exempt, enter A)		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372	and not exempt	under
the provisions of EC 41374.		-
1. Minimum percentage required (60% elementary , 55% unified, 50% high)		
TANDING DESCRIPTION OF THE PROPERTY OF THE PRO		
NEW RECOGNICATION OF THE PROPERTY OF THE PROPE	60.00%	6
2. Percentage spent by this district (Part II. Line 15)	57.69%	
THE COURT WATER OF THE PERSON OF THE COURT O		/0
3. Possentage below the minimum (Part III, Line 1 minus Line 2)	2.319	%
THE PERSON OF TH	2.0	-
Part I, EDP 369).	84,708 644 0	00
ANALYSIS TOTAL STATES AND ANALYSIS ANALYSIS AND ANALYSIS ANALYSIS AND		-
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,956,769.6	88
(C. 1. C. 1. C. 2. C. 1.		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Every Student Succeeds Act Maintenance of Effort

Form ESMOE—Every Student Succeeds Act Maintenance of Effort Expenditures

This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act. It is required for LEAs that received funding under covered programs, as indicated by having revenue account balances for applicable resource codes. The form must be completed and saved during the unaudited actuals period, if applicable, or a Fatal exception will display in the supplemental technical review checks. In all other periods, the form is optional and is provided for planning purposes only. For the unaudited actuals period, Form ESMOE extracts unaudited actual data. For the budget and interim periods, Form ESMOE extracts estimated actual and projected year totals data, respectively

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fund	s 01, 09, and 62		2023-24
Section 1 - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state. federal, and local expenditures (all resources)	All	All	1000- 7999	89,590,239.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	Ali	Ail	1000- 7999	6,795,490.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)	All	5000-5999	1000- 7999	0.00
Community Services	All		6000-	0,00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6999 except 6600,	1,716,030.00
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.0
4. Other Transfers	All	9200	7200- 7299	
Out 5. Interfund Transfers	All	9300	7600- 7629	
Out		9100	7699	
6. All Other Financing	All	9200	765	0.
Uses 7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000 799	
8. Tuition (Revenue, in lieu of expenditures to approximate costs of services for which tuition is received)	All	All	871	0

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	le expenditures in lines B. C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,741,030.00
D. Plus additional MOE expenditures:		7 7	000- '143, '300- 7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All 8	nīnus 8000- 8699	0.00
Expenditures to cover deficits for student body activities	Manually entered. Must no	ot include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				81,053,719.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A. Annual ADA column, sum of lines A6 and C9)				4, 948, 72
B. Expenditures per ADA (Line I.E divided by Line II.A)				16.378-7

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Section III -		
MOE		
Calculation		9
(For data		
collection	Total	Per ADA
only. Final		
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met.		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
y ear		
expenditure	72,441,924.97	14,756.42
amount _*)	72,441,321101	
1.,		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
2. Total		
adjusted	í.	
base		
expenditure	T .	
amounts		
(Line A plus		
Line A.1)	72,441.924.97	14.756.42
B. Required		
effort (Line A.2		40.000 =
times 90%)	65,197,732.47	13,280.7
C. Current		
y ear		
expenditures		
(Line I.E and	91.053.710.00	10 070 7
Line II B)	81,053.719.00	16,378,7
D: MOE		
deficiency	Y.	
amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0,00	0,0
(

Sulphur Springs Union Elementary Los Angeles County

Budget, July 1 2023-24 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

19 65045 0000000 Form ESMOE F8B222HS24(2024-25)

E, MOE		
determination		
(If one or both		1.
of the amounts		- 1
in line D are		
zero, the MOE		1
requirement is		
met; if both		1
amounts are	10511	1
positive, the	MOE Met	I
MOE		
requirement is		1
not met, If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete,)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under	i l	
ESSA cov ered		
programs in FY	1	
2025-26 may	i i	
be reduced by		
the lower of the		
two	0.00%	0.00%
percentages)	0.00 %	0,0070
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III, Line A.1)		
		Expenditures
Description of Adjustments	Total Expenditures	Per ADA
Adjustments		
Total		
adjustments to		
base		
expenditures	0.00	0.00

Indirect Cost Rate Worksheet

Form ICR-Indirect Cost Rate Worksheet

The Indirect Cost Rate Worksheet, Form ICR, calculates a proposed restricted, fixed-with-carry-forward type of indirect cost rate for LEAs to use in recovering indirect costs from federal and state programs. The rate calculated from one year, once approved, is used to recover indirect costs in the second subsequent year (i.e., the rate calculated in the 2016-17 unaudited actuals will be used to recover indirect costs in 2017-18).

Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

19 65045 0000000 Form ICR F6B222HS24(2024-25)

					_
Part I	l - General	Administrative	Share of Pl	lant Services	Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2.574.472.00

- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b_{*} If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

67.442.318.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

3.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

0.00

B. Abnormal or Mass Separation Costs (required)

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

0:00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line 89)

4,168,767,00

2, Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

938,279.00

Page 1

Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

19 65045 0000000 Form ICR F8B222HS24(2024-25)

3, External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	
4, Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5, Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	336,501.85
6_Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8, Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,443,547.85
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,443,547.85
Base Costs	
1s Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,963,132.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,649,236.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,719,312.0
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,475,585.0
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.0
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	709,147,0
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.0
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600.	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,494.0
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999: Function 7700, resources 0000-1999, all goals	
	9,685.0
except 0000 and 9000, objects 1000-5999)	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	8,472,447
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0_0
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A)	0,1
	0.
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0
14, Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,010.420
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	
18, Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0,
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	82,026,458.
. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	6, 6
(Line A8 divided by Line B19)	0.0
. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.6

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

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Budget, July 1 2023-24 Estimated Actuals Indirect Cost Rate Worksheet

19 65045 0000000 Form ICR F8B222HS24(2024-25)

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based. Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. A. Indirect costs incurred in the current year (Part III, Line A8) 5.443.547.85 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 171.994.36 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1, Under-recoviery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approvied indirect cost rate (7.40%) times Part III. Line B19); zero if negative 0.00 $2_{\rm o}\,\text{Ov}\,\text{er-recov}\,\text{ery}\,;\,\text{Part}\,\,\text{III},\,\,\text{Line}\,\,\text{A8, plus carry-forward adjustment from prior}\,\,\text{y}\,\text{ears, minus the lesser}\,\,\text{of}\,\,$ (approved indirect cost rate (7.40%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.02%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 0.00 E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate, Option 1, Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable Option 2, Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 0.00

Sulphur Springs Union School District

Reserve For Economic Uncertainties Disclosure

Per Education Code Section 42127(a) (2) (B), the following district Reserve for Economic Uncertainties (REU) information presented at a public hearing on June 12, 2024.

				Budget Year			
		2024-25		2025-26		2026-27	
Ending Fund Balance	\$	\$ 26,963,318.84	\$	\$ 17,489,794.84	\$	\$ 10,931,564.84	
Nonspendable	\$	5,000.00	\$	5,000.00	\$	5,000.00	
Categorical Restricted Fund Balance	\$	11,750,440.42		\$ 8,866,739.42	\$	7,494,705.42	
Committed Funds	ς,	\$ 6,432,143.00	❖	100	\$	ğ	
nce Availa			,		4		
Economic Uncertainties \$ 8,775,735.42 \$ 8,618,055.42 \$ 3,431,859.42	\$	8,775,735.42	\$	8,618,055.42	\$	3,431,859.42	
Minimum Reserve	\$	2,771,285.00 \$ 2,819,287.00	\$	2,819,287.00	\$	2,781,730.00	
Amount Exceeding Minimum Reserve	\$	6,004,450.42 \$ 5,798,768.42	S	5,798,768.42	\$	650,129.42	
Fund Balance Available for Expenditure: \$ 6,004,450.42 \$ 5,798,768.42	\$	6,004,450.42	\$	5,798,768.42	\$	650,129.42	

Reason for Reserves in Excess of Minimum:

2024-25; It is prudent for the District to carry an amount over the required reserve for the following reasons:

113

Protection against the volatility of State revenues.

Protection against unanticipated expenditures depleting educational programs.

Protection against unanticipated declining enrollment and ADA.

2025-26: It is prudent for the District to carry an amount over the required reserve for the following reasons:

Protection against the volatility of State revenues.

Protection against unanticipated expenditures depleting educational programs.

Protection against unanticipated declining enrollment and ADA.

2026-27: It is prudent for the District to carry an amount over the required reserve for the following reasons:

Protection against the volatility of State revenues.

Protection against unanticipated expenditures depleting educational programs.

Protection against unanticipated declining enrollment ADA.

County Offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recession has clearly demonstrated these minimum levels cannot protect educational programs from severe disruption in an economic downturn.

