

**Central Union High  
School District**

**2023-2024**

**Estimated Actuals**

**2024-2025**

**July 1 - Budget**

# Central Union High School District

**ESTIMATED ACTUALS  
2023-2024**

**ADOPTED BUDGET  
2024-2025**

June 25, 2024



# Central Union High School District

## 2023-24 Estimated Actual & 2024-25 Adopted Budget Report

### Narrative

The California Education Code (Ed Code) requires school district's governing boards to approve and certify multiple financial reports each year. These financial reports are: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Estimated Actuals (covering July 1 through June 30)/Adopted Budget (New budget for the upcoming fiscal year) and Revised Budget/Unaudited Actuals (when districts close the books - September). These reports must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education.

Based on the financial information and status of the district, the Board must make one of three certifications:

- Positive Certification: Designation means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: Designation means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative Certification: Designation means the District is in danger of not meeting its obligations for the current year and subsequent two years.

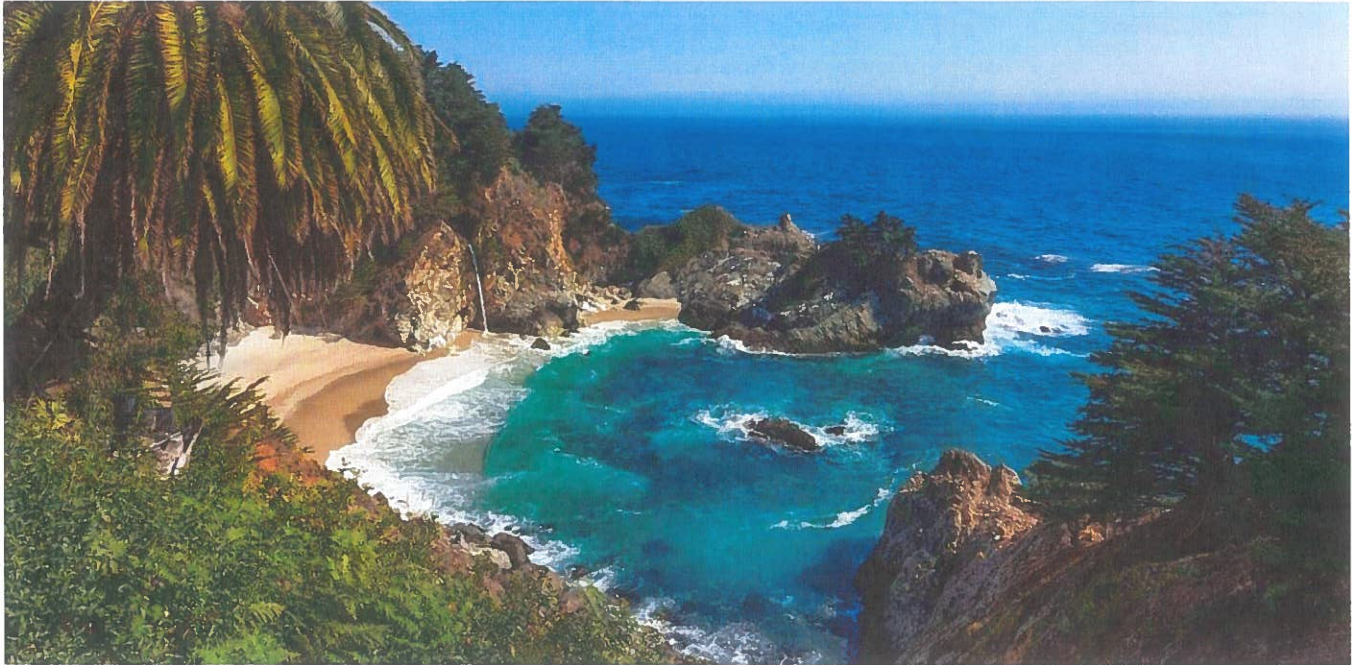
The format for the Estimated Actuals/Adopted Budget Report meets the Ed Code requirements. The first pages of the fund document identify revenues and expenditures at a summary level followed by additional documents that disclose the details behind the revenues and expenditures. The Central Union High School District's Estimated Actuals/Adopted Budget Report is submitted with a Positive Certification.

#### **Estimated and Adopted Budget Overview**

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. In order to develop the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to finalize the budget for the next fiscal year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget.

This Estimated Actuals/Adopted Budget Report includes two major components:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
  - a. Multi Year Projection (MYP)
  - b. Cash Flow Projection
  - c. Criteria and Standards Report



## **State Information**

### **2023-24 Budget Information and Background**

Governor Gavin Newsom's May Revise Budget for 2023-24 showed a State budget deficit of upwards of \$31.5 billion. This was based on the significant reductions in the "Big Three" tax revenues as compared to the 2022-23 Enacted State Budget. For the 2023-24 Enacted Budget, revenues had softened which included postponement of personal income tax and corporate tax returns estimated to be \$42 billion was expected to come in October, 2023.

In the Enacted 2023-24 Budget for Proposition 98 (Education Funding), the State acknowledged that it would deficit spend and use prior-year one-time funds to address the education revenue shortfall. Although the State planned for deficit spending, the Governor only cut \$2.3 billion across several programs in order to address the revenue shortfall. The Enacted Budget included cutting \$200 million from the Art, Music and Instructional Materials Discretionary Block Grant and \$1.1 billion from the Learning Recovery Emergency Block Grant, \$750 million from LEA School Bus Replacement Grants and \$250 million from the Zero-emission School Bus Infrastructure Grant. These programs are considered to be one-time funded programs.

In December, 2023, the Legislative Analyst Office's (LAO) Updated "Big Three" Outlook Report indicated that the recent receipt of various postponed tax payments, the impact of recent economic weakness and last year's financial market distress on state revenues has become clearer in terms of reduced State revenues. The postponed payments came in much weaker than anticipated. As a result, the LAO estimated the 2022-23 revenues to be \$26 billion below Budget Act projections. At that time, the updated revenue outlook anticipated collections to come in \$58 billion below Budget Act projections across 2022-23 through 2024-25.

### **2024-25 Budget Information**

As part of the Governor's proposed 2024-25 Budget, the narrative described that based on the tax collections for calendar 2023 (collected in October, 2023), personal income tax and corporation tax receipts through November were \$25.7 billion—22 percent—lower than projected at Budget Act. This factor alone is a significant reason why the budget forecasts of the Big Three General Fund revenue sources through 2024-25 have greatly decreased as compared to the 2023 Budget Act. It is stated

that this is the riskiest budget in over a decade due to the following:

- Federal debt ceiling uncertainty
- Increased cost of borrowing due to interest rate hikes by the Federal Reserve
- Major regional bank failures

At the May Revision, Governor Newsom continued his approach from January to shield K-14 education from ongoing programmatic reductions. He does so through the continued use of two linchpins of his January proposal: Proposition 98 Rainy Day Fund withdrawals and an accrual and accounting change the Legislative Analyst's Office (LAO) has dubbed the "Proposition 98 Funding Maneuver." This latter strategy is controversial both inside and outside the Legislature, garnering significant criticism as a "manipulation" of the Proposition 98 Minimum Guarantee.

The "Maneuver" is a proposal to address an \$8.8 billion problem that stems from over-appropriating Prop 98 dollars above the minimum Prop. 98 guarantee for 2022-23. In other words, the Governor is proposing to accrue the \$8.8 billion as part of future payouts funding of Prop. 98.

Another move that included the Governor and Legislature was Assembly Bill 106. In order to support education and hedge off major budget cuts, the Governor and the Legislature came up with AB 106 as an early action plan of reductions and cuts whereby the Governor estimates that it will reduce the 2024-25 budget shortfall from \$44.9 billion to \$27.6 billion. In addition, the Governor proposes to withdraw all of the "Rainy Day" fund by the end of 2024.25. Approximately \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25.

As a reminder of education funding history, in 2020-21, the Governor provided an unfunded Cost of Living Adjustment (COLA) of 2.31%. This unfunded percentage was folded and funded as part of, and not in addition to, the 2021-22 "Mega" COLA of 5.07%. The Statutory COLA for 2022-23 was 6.56% and the 2023-24 COLA is currently stated at 8.22%. The State is supporting the funding of the 8.22% COLA by using \$1.6 billion in one-time General Fund revenues. Compared to prior COLAs, the 2024-25 is a meager 1.07%.

Outside of education, the Governor is focused on inflation relief; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; universal preschool, health care accessibility, environmental clean-up, and violence prevention.

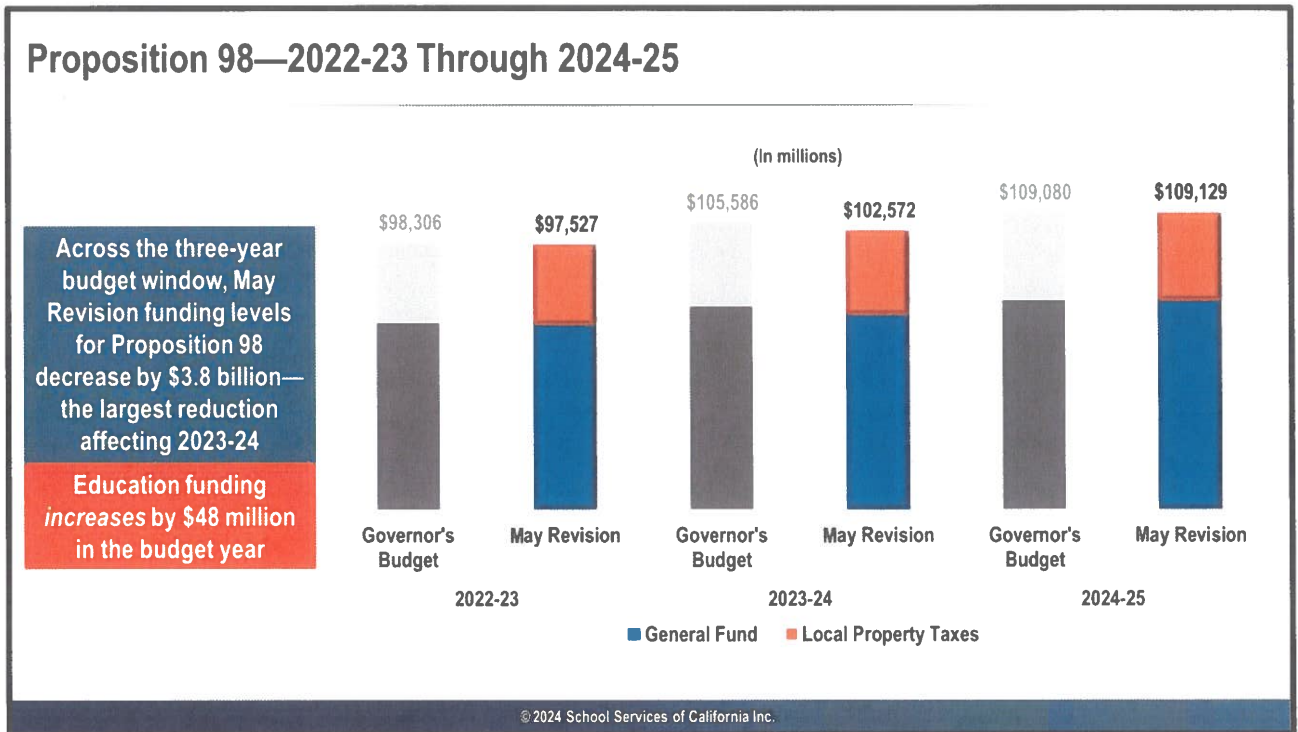
Governor Newsom does not include any new funding in 2024-25 for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). The CalSTRS employer rate increased from 16.92% for 2021-22 to 19.10% in 2022-23. Currently, it is projected to stay at 19.10% for the near future. In contrast, the CalPERS Board approved the employer contribution rate for 2021-22 at 22.91%. This figure increased to 25.37 in 2022-23 and increased to 26.68% in 2023-24. The established rate for 2024-25 is 28.10%.

#### **Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)**

In 2018-19, the District received full implementation of LCFF funding. The District reached 100% of its LCFF target and eliminated the funding gap during 2018-19. In 2019-20, since the target had been reached, the District only received the statutory COLA of 3.26% as additional funding for the LCFF. This only generated approximately \$1.63 million in new revenues. The LCFF was basically flat in 2020-21 since the statutory COLA of 2.31% was not funded as per the State Budget Act.

Going back to the 2021-20 Budget Act, the cost-of-living adjustment (COLA) increased funding in two ways. First, the Budget recognized the statutory COLA for 2021–22 as 1.70%. Secondly, an additional \$520 million in Proposition 98 General Fund revenues increased the COLA applicable to the LCFF by an additional 1.00% which brought it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, resulted in an LCFF COLA of 5.07% for 2021–22. For 2022-23 and 2023-24, the statutory COLA was 6.56% and 8.22%, respectively. The 2024-25 COLA is projected to be 1.07%.

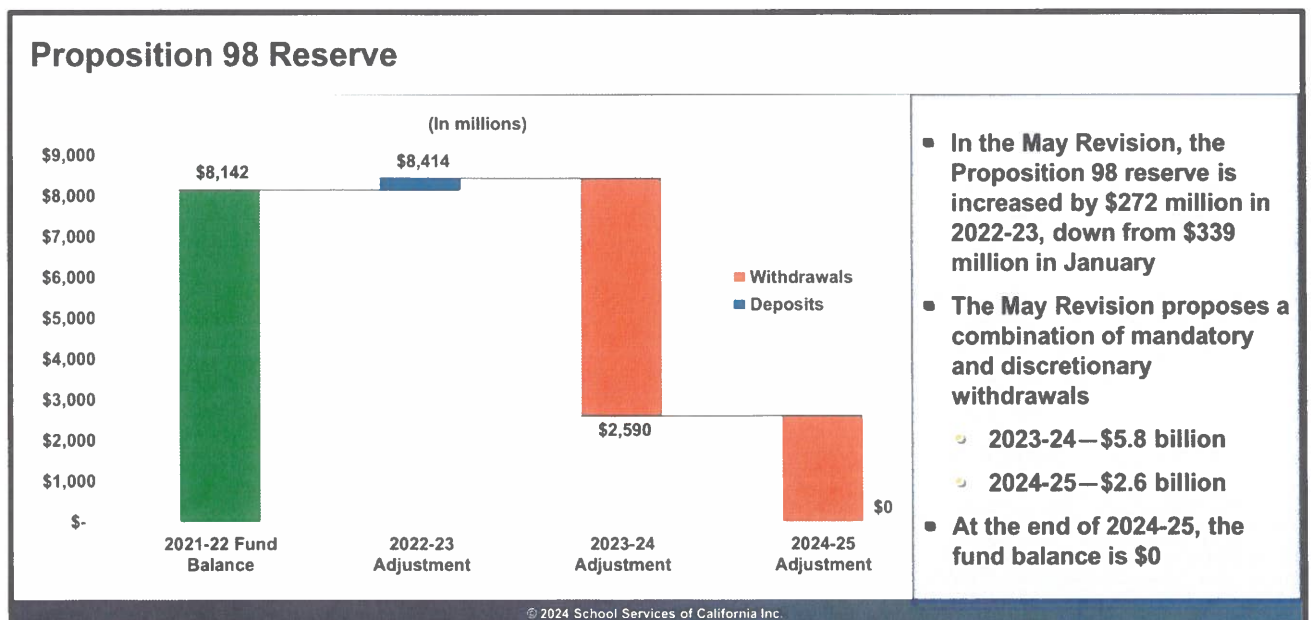
The chart below is a comparison and the changes in State funding for Prop. 98 between the Governor’s Budget and the May Revision for 2022-23, 2023-24 and 2024-25.



Across the three-year budget window, May Revision funding levels for Proposition 98 decrease by \$3.8 billion—the largest reduction affecting 2023-24

Education funding increases by \$48 million in the budget year

The chart below shows the Governor’s proposal to withdraw funds from the Proposition 98 Reserve in the amount of \$ 5.8 billion in 2023-24 and \$2.8 billion in 2024-25. As is noted, the entire balance of the reserve will be exhausted by the end of 2024-25.



### Purpose of Supplemental & Concentration Funding Under the LCFF

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced-price meals), and Foster Youth. The targeted students are referred to as “unduplicated pupils” since no student can be counted more than once no matter if they fall under more than one student category under the LCFF model.

The targeted funding resources for these students are called Supplemental and Concentration Grant Funds (S&C) and is based on the percentage of unduplicated students identified in the three categories stated above. Districts are to target these particular funds based on the Local Control and Accountability Plan.

The Local Control and Accountability Plan and Annual Update or what is commonly known as LCAP is the accountability mechanism of the LCFF and is a planning tool that delineates how the district will meet identified needs, specified goals, and priorities in terms of services and actions necessary in achieving these goals.

The main principle of the LCAP is to show **how** the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increased/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD’s three-year average percentage of unduplicated students enrolled in our District is 78.44% for 2023-24. The total funding of Supplemental and Concentration Grant dollars for 2021-22 was \$12.1 million. The District received approximately \$14.0 million and \$15.0 million for 2022-23 and 2023-24, respectively. It is anticipated that the District will also receive \$15.0 million in 2024-25.

A summary of the Central Union High School District’s estimated LCFF & LCAP Funding is shown below:

|   | 2023-24             | Est. 2024-25        |
|---|---------------------|---------------------|
| Estimated Base Grant*   | \$49,198,290        | \$49,050,784        |
| Estimated Supplemental/Concentration Grants (Based on LCFF Calculation) | \$15,050,987        | \$15,030,876        |
| <b>Estimated Total LCFF Funding</b>                                     | <b>\$64,249,277</b> | <b>\$64,081,660</b> |
| Percentage to Increase or Improve Services                              | 30.59%              | 30.64%              |

\*Calculated Base Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding as per the LCFF calculation.

### Enrollment/Average Daily Attendance (ADA) – District History and Projection

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2022-2023 should have been 4,113. The enrollment for 2022-23 was actually 4,093. This is a decrease in our projection of 20 students. The District is anticipating, based on current feeder enrollment counts, that our 2023-24 estimated enrollment count should have been 4,175 but actually came in at 4,025.

For the majority of districts, the ADA is the most important piece of State funding as this is used to calculate LCFF funding. For 2024-25, the District’s LCFF accounts for **95.3%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly, and ADA is

updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District's ADA attendance would equate to a gain or loss of approximately +/- **\$644,000**.

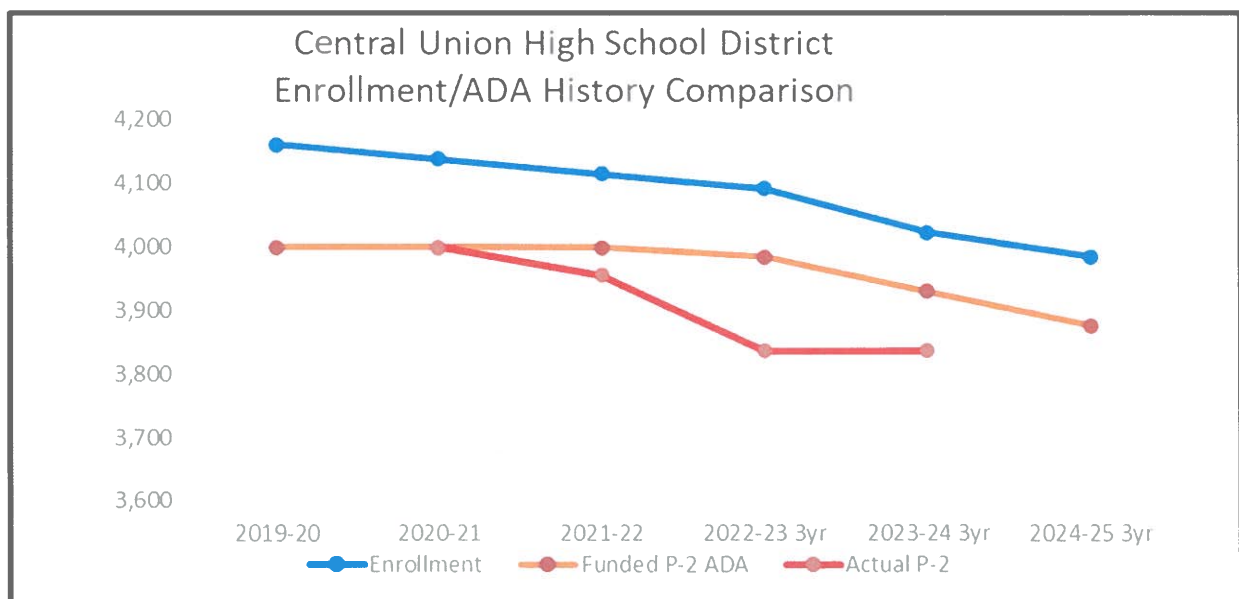
Beginning in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Since then, attendance percentages are continuously reviewed, various forms have been revised, parent notifications and communication have improved, and media outreach is being used to enhance public awareness on the importance of student attendance. Due to this effort, the District has decreased chronic absenteeism and increased attendance percentages from 2015-16 to 2019-20. Having said this, the Covid-19 pandemic had a significant impact on our District in 2020-21 and 2021-22.

The District's ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District's ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. The District's ADA % for 2018-19 increased to **95.95%**. Due to the pandemic, the State Legislature passed a bill in 2019-20 to account for P-2 through the last full attendance month prior to the schools closing in March, 2020. For CUHSD, we accounted for P-2 through Month 7 instead of Month 8. Given this adjustment, the District's Funded P-2 ADA for 2019-20 was 3,999.79 and our attendance percentage was **96.10%**. Again, based on this bill, the 2019-20 P-2 ADA was established as a "hold harmless" ADA and continued to be used for funding LCFF in 2020-21 and 2021-22.

The Governor provided a Declining Enrollment Protection solution in order to mitigate the impact on school districts for the loss of ADA based on declining enrollment and attendance. The protection computes average ADA using the prior three years' P2-ADA. The Central Union High School District has been using the 3-year average ADA calculation in the LCFF to fund 2022-23, 2023-24, and now 2024-25 since the District is encountering a decline in enrollment and ADA.

The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history including the three-year average ADA for 2022-23, 2023-24 and 2024-25. The District will continue to use the Declining Enrollment Protection option in 2024-25. This option has helped to mitigate the impact on our declining ADA.

**Table 1**





Most importantly, as part of Table 1, is the data of Actual P-2 ADA since 2020-21. Over the last three years, the District declined in Actual P-2 ADA. The decline in P-2 ADA has been 44.21, 118.70, and 0.42 for 2021-22, 2022-23 and 2023-24, respectively. This is a total decline of 4.12% or 163.33 ADA since 2020-21.

Table 2 below provides the District’s ADA-to–Enrollment history. As noted for 2023-24, the District will greatly benefit from the three-year average ADA which will essentially slow the drop in ADA over time. Instead of having a funded ADA drop by approximately 94 ADA in 2023-24 (Actual ADA 3,836.46 vs Average ADA of 3,930.75), the District will actually have a drop of funded ADA of 54 by using the Declining Enrollment Protection option. The District is expecting to use the three-average going into the fiscal 2024-25.

**Table 2**

| <b>Central Union High School District</b>    |                         |                         |                         |                         |                         |                                    |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------------------|
| <b>CALPADS Enrollment vs. P-2 Attendance</b> |                         |                         |                         |                         |                         |                                    |
|  | Oct. 2, 2019<br>2019-20 | Oct. 7, 2020<br>2020-21 | Oct. 6, 2021<br>2021-22 | Oct. 5, 2022<br>2022-23 | Oct. 4, 2023<br>2023-24 | Projected<br>Oct., 2024<br>2024-25 |
| CALPADS Enrollment (October Snapshot)        | 4,162                   | 4,140                   | 4,116                   | 4,093                   | 4,023                   | 3,985                              |
| Change in Enrollment                         | 12                      | (22)                    | (24)                    | (23)                    | (70)                    | (38)                               |
| Percentage Change                            | 0.29%                   | -0.53%                  | -0.58%                  | -0.56%                  | -1.71%                  | -0.94%                             |
|  |                         |                         |                         |                         |                         | Projected                          |
| Funded ADA                                   | Funded Hold Harmless    |                         |                         | 3 Year Avg.             | 3 Year Avg.             | 3 Year Avg.                        |
|  | 2019-20                 | 2020-21                 | 2021-22                 | 2022-23                 | 2023-24                 | 2024-25                            |
| P-2 Actual Attendance                        | 3,999.79                | 3,999.79                | 3,999.79                | 3,985.05                | 3,930.75                | 3,876.31                           |
| Change in ADA Attendance P/Y                 | 18                      | 0                       | 0                       | (15)                    | (54)                    | (54)                               |
| Percentage Change                            | 0.44%                   | 0.00%                   | 0.00%                   | -0.37%                  | -1.36%                  | -1.38%                             |

**Revenue, Expenditures, Summary (Comparison between the 2023-24 Estimated Actuals and the 2024-25 Adopted Budget)**

The following table is a comparison of the 2023-24 First Interim Budget to the 2023-24 Second Interim Budget. This chart includes information on the budgeted amounts within each fiscal year with a description of the main reason as to the difference between the years. The first table compares the Unrestricted Revenues and Expenditures, and the second chart provides a comparison of the Restricted Revenues and Expenditures for the year.

**Important Note**

***\*The 2023-24 Restricted General Fund Budget reflects a huge deficit of \$18.3 million. This deficit is due to the fact that most restricted programs have been accounted for in the budget to be spent. Programs or resources include ESSER/GEAR federal dollars, Learning Recovery Emergency Block Grant, Lottery – Instructional Material funds and Educator Effectiveness.***

***\*Due to the transfer of the Community Based Program from the Imperial County Office of Education to the appropriate districts, the Central Union High School District is projected to incur approximately \$2 million in expenditures beyond the Special Education funding level provided through the Special Education Local Plan Area (SELPA) based on the students that will be served. The District will need to make major reductions in other areas of the General Fund Budget to mitigate this impact.***

| 2023-24 Est. Actuals v. 2024-25 Adopted Budget                             |                                   |                              |             |   |
|--|-----------------------------------|------------------------------|-------------|---|
| Unrestricted<br>2023-24 Est. Actuals Compared to<br>2024-25 Adopted Budget | 2023-24 Est.<br>Actuals<br>Budget | 2024-25<br>Adopted<br>Budget | Variance    | Reason Variance or Change   |
| Beginning Balance  | 13,744,726                        | 14,613,692                   |             |   |
| Revenues:  |                                   |                              |             |   |
| LCFF Sources   | 64,640,548                        | 64,444,986                   | (195,562)   | Adjusted LCFF downward based on a decrease in ADA. Offsets 1.07% COLA   |
| Federal Revenues   | 50,000                            | 50,000                       | 0           | No change   |
| State Revenues   | 2,039,862                         | 2,039,862                    | 0           | No change to Transportation/Lottery funds   |
| Local Revenues   | 1,097,084                         | 1,054,819                    | (42,264)    | Decreased due to one-time FFA Grant and reduction in SDSU RISE Program funding.   |
| Total Revenues   | 67,827,494                        | 67,589,668                   | (237,826)   |   |
| Expenditures:  |                                   |                              |             |   |
| Certificated Salaries  | 26,857,134                        | 28,130,563                   | 1,273,430   | Increased budgeted Certificated Salaries based on proposed additional certificated positions in the LCAP.   |
| Classified Salaries  | 9,711,927                         | 10,058,545                   | 346,617     | Increased Budgeted Classified Salaries due to additional positions in the LCAP.   |
| Employee Benefits  | 13,457,896                        | 14,308,977                   | 851,081     | Based on salaries. STRS cost % is at 19.10%. PERS % is going from 27.00% to 28.1%.  |
| Books & Supplies   | 2,810,534                         | 1,981,407                    | (829,127)   | The large decrease is due to a shift in projected expenditures in the LCAP Budget based on the re-organization of positions in Goals/Actions. Gen. Fund budget cuts   |
| Services & Operating Exp.  | 7,053,846                         | 5,563,528                    | (1,490,319) | The decrease is due to a shift in projected expenditures in LCAP Budget. Gen. Fund budget cuts.   |
| Capital Outlay   | 4,485,945                         | 4,322,381                    | (163,564)   | Slight decrease due to completing capital projects in the LCAP and budgeting new facility expenses in the new budget.   |
| Other Outgo (Excluding Transfers of Indirect)                              | 1,223,590                         | 637,177                      | (586,413)   | Decrease transfer out due to Comm-Based Program transfer from ICOE to District.   |
| Other Outgo (Transfers of Indirect)  | (1,044,688)                       | (668,490)                    | 376,199     | Current projected decrease in Indirect Costs Transfers due to the decrease in Restricted expenditures (i.e. Federal Funds)  |
| Other Financial Sources  | (3,000,000)                       | (1,000,000)                  | 2,000,000   | The District transferred \$3M from Fund 400 Capital Fund to the General Fund in 2023-24 and proposes to do \$1M in 2024-25.   |
| Contributions of Restricted Programs                                       | 5,402,344                         | 7,567,012                    | 2,164,668   | Current budgeted contributions are projected to increase greatly based on the Comm.-Based Program Transfer. The Program transfer plus additional Sp. Ed. staffing costs amounted to over \$2M in increased deficit. |
| Total Expenditures   | 66,958,528                        | 70,901,099                   | 3,942,571   |   |
| Net Change   | 868,966                           | (3,311,432)                  | (4,180,397) |   |
| Ending Balance   | 14,613,692                        | 11,302,260                   |             |   |

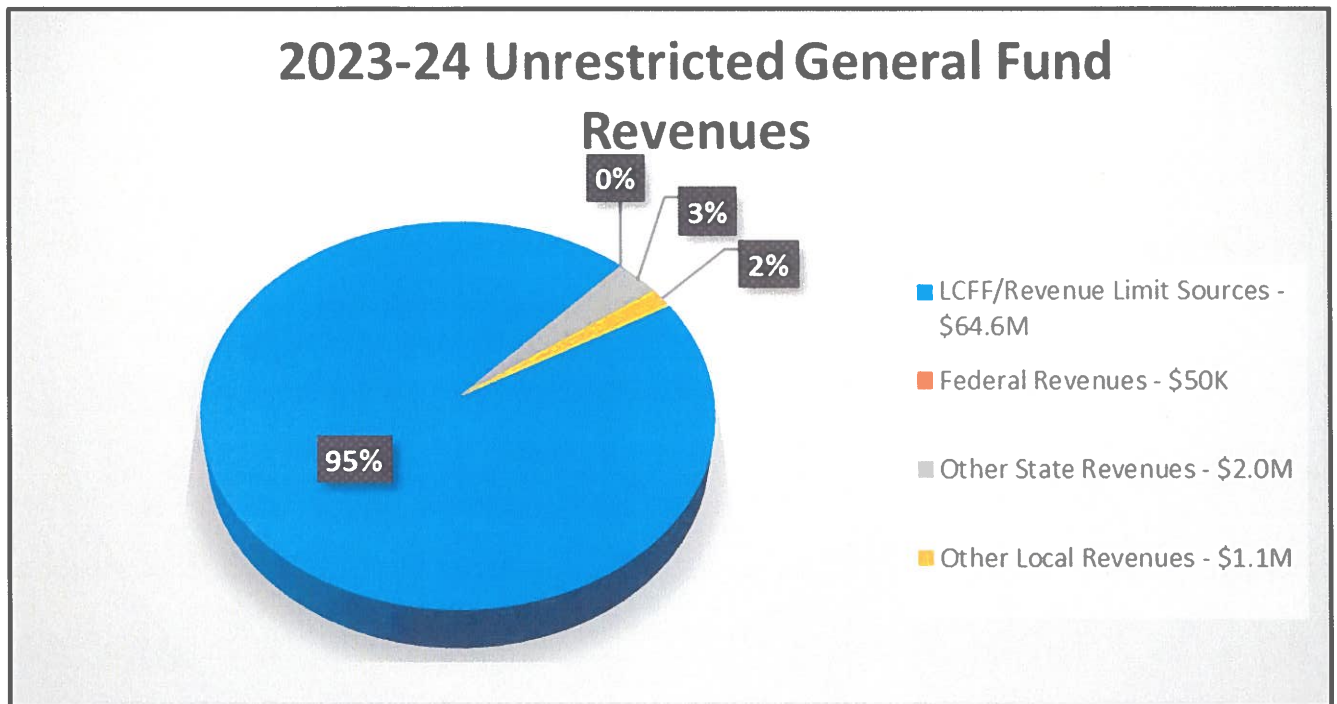
| <b>Restricted</b><br>2023-24 Est. Actuals Compared to<br>2024-25 Adopted Budget | 2023-24 Est.<br>Actuals<br>Budget | 2024-25<br>Adopted<br>Budget | Variance           | Reason for the Variance or Change   |
|---|-----------------------------------|------------------------------|--------------------|---|
| Beginning Balance   | 15,043,032                        | 2,135,320                    |                    |   |
| <b>Revenues:</b>  |                                   |                              |                    |   |
| LCFF Sources  | 0                                 | 0                            | 0                  | The LCFF is Unrestricted Funding. Would not be reported here.   |
| Federal Revenues  | 9,981,198                         | 4,813,541                    | (5,167,657)        | the spending down of ESSER/GEER funds. Unspent or Deferred Revenue is accounted at the limit that expenditures are budgeted. Carry-over funds will be identified at Sept/First Interim.                             |
| State Revenues  | 7,191,300                         | 15,230,970                   | 8,039,670          | Budgeted revenue increased: Learning Rec. Block Grant, CTE Funding, Art/Music(Prop 28), Art/Music/1st'I Mat.  |
| Local Revenues  | 2,910,457                         | 3,597,116                    | 686,659            | Increased budget based on additional Sp.Ed. Funding from SELPA based on Comm.-Based Prog. Transfer  |
| <b>Total Revenues</b>   | <b>20,082,955</b>                 | <b>23,641,627</b>            | <b>3,558,672</b>   |   |
| <b>Expenditures:</b>  |                                   |                              |                    |   |
| Certificated Salaries   | 6,945,198                         | 7,319,748                    | 374,550            | Increased budgeted Certificated Salaries due to Comm.-Based Program transfer. Special Education   |
| Classified Salaries   | 2,845,642                         | 3,698,826                    | 853,184            | Increased budgeted Classified Salaries due to Comm.-Based Program transfer. Special Education   |
| Employee Benefits   | 6,001,544                         | 6,848,912                    | 847,368            | Based on salaries. STRS cost % is at 19.10%. PERS % is going from 27.0% to 28.1%. Additional Sp.Ed salaries   |
| Books & Supplies  | 7,901,652                         | 6,195,628                    | (1,706,024)        | Decreased budgeted expenditures based on spending ESSER/GEER funds. Reduced due to the spending down of ESSER/GEER funds. Shifted Art/Music   |
| Services & Operating Exp.   | 7,758,028                         | 5,087,586                    | (2,670,441)        | Block Grant for music salaries.   |
| Capital Outlay  | 5,981,259                         | 1,472,448                    | (4,508,811)        | Decreased budgeted expenditures based on spending ESSER/GEER funds.   |
| Other Outgo (Excluding Transfers of Indirect)                                   | 5,000                             | 10,000                       | 5,000              | Slight increase in leased equipment   |
| Other Outgo (Transfers of Indirect)   | 954,688                           | 575,490                      | (379,199)          | Projected decrease in Indirect Cost transfer based on decreased federal dollars/program expenditures  |
| Other Financial Sources   |                                   |                              | 0                  |   |
| Contributions to Restricted Programs  | (5,402,344)                       | (7,567,012)                  | (2,164,668)        | Current budgeted contributions are projected to increase greatly based on the Comm.-Based Program Transfer. The Program transfer plus additional Sp. Ed. staffing costs amounted to over \$2M in increased deficit. |
| <b>Total Expenditures</b>   | <b>32,990,667</b>                 | <b>23,641,627</b>            | <b>(9,349,040)</b> |   |
| <b>Net Change</b>   | <b>(12,907,712)</b>               | <b>0</b>                     | <b>12,907,713</b>  |   |
| <b>Ending Balance</b>   | <b>2,135,320</b>                  | <b>2,135,321</b>             |                    |   |

For 2023-24, the Net Increase (Decrease) in the combined Unrestricted/Restricted Fund Balance is projected to be (\$3,311,431). The majority of this is due to the anticipated expenditures in the Local Control Accountability Plan (LCAP) and the Federal Stimulus dollars. The LCAP is projected to have a large amount of unspent Supplemental & Concentration funds stemming from the LCAP calculation for 2023-24. Currently the calculated LCAP carry-over going into 2024 is estimated at \$5.8 million. The Estimated Actual Budget will remain unchanged in terms of its identified budget. The District, when it closes the books, will finalize the actual expenditures for LCAP and modify the carryover amount in the September 2024-25 Budget. The District has developed a new three-year LCAP plan with a current budget amount of over \$20 million.

**Unrestricted Revenues & Expenditures (2023-24 & 2024-25)**

Below are two pie charts which illustrate the Unrestricted dollars and the use of these funds as it pertains to the District Budget. The two pie charts listed as Table 3A & 3B illustrate revenue and expenditure, respectively, by amount and percentage as part of the Total 2023-24 Unrestricted General Fund Budget.

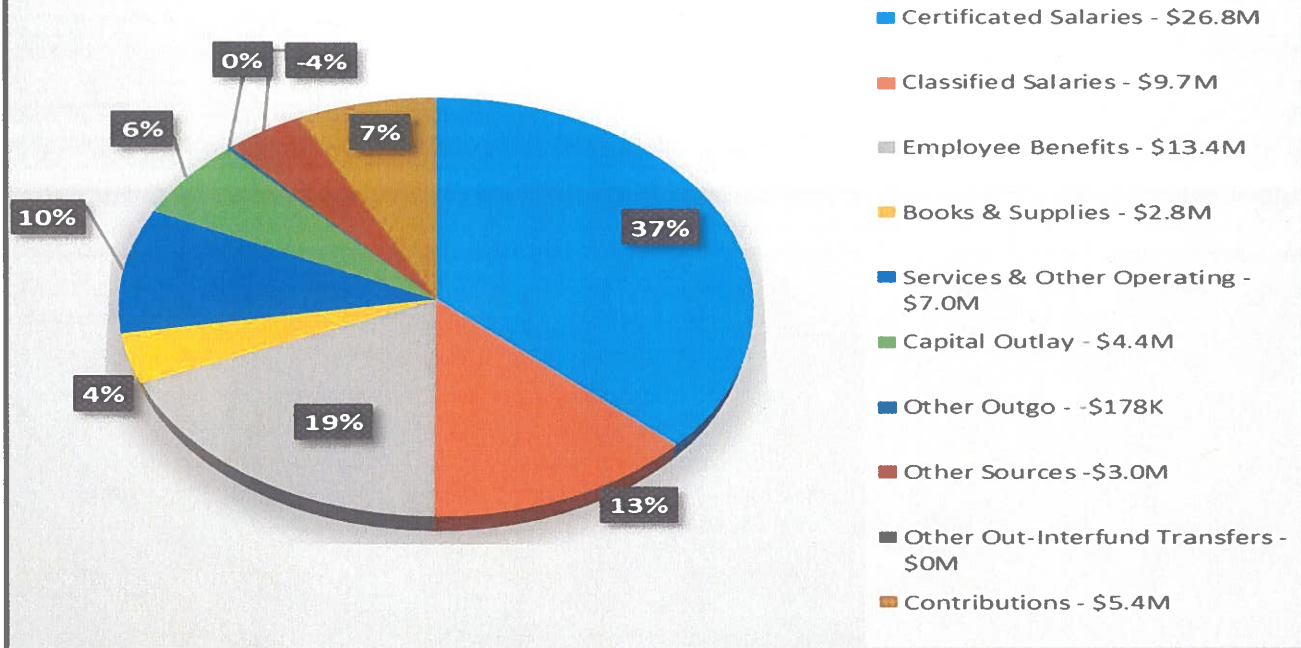
**Table 3A**



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**Table 3B**

## 2023-24 Unrestricted General Fund Expenditures



The following pie charts listed as Table 4A & 4B illustrate major revenue and expenditure, respectively, by amount and percentage as part of the Total 2024-25 Unrestricted General Fund Budget.

Table 4 A

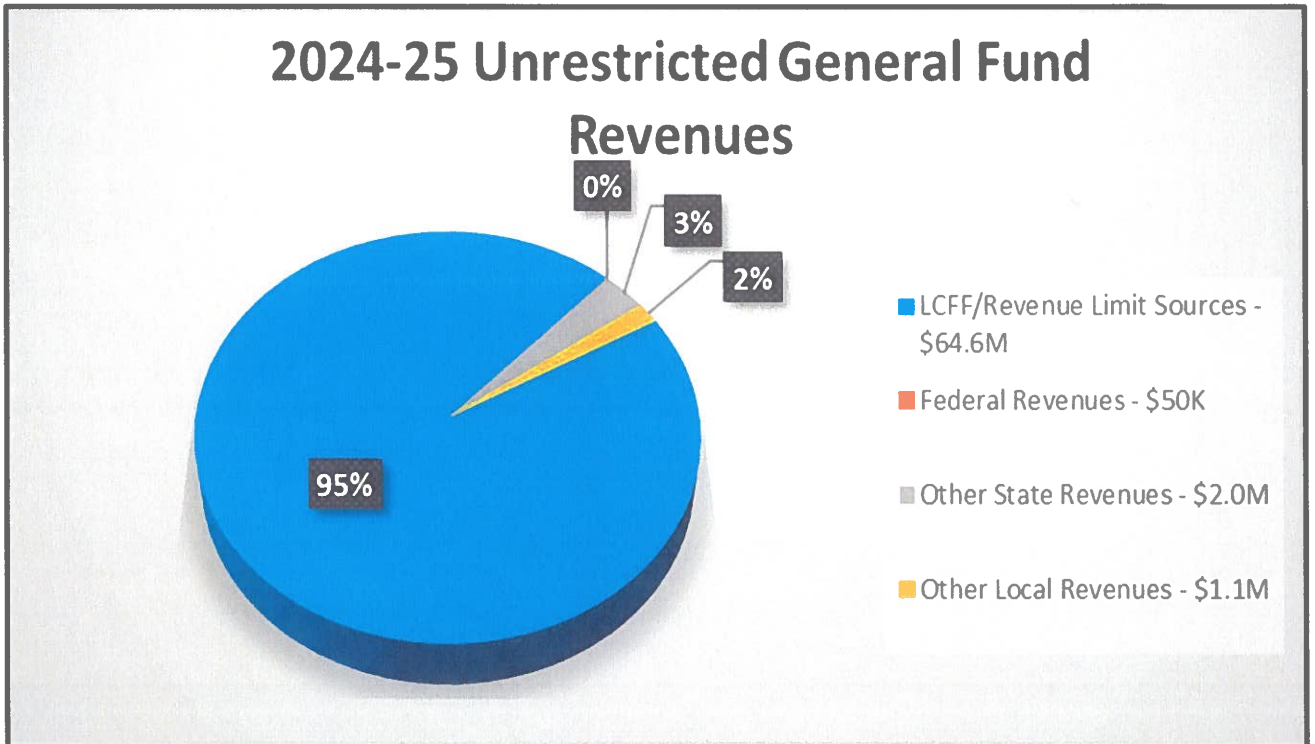
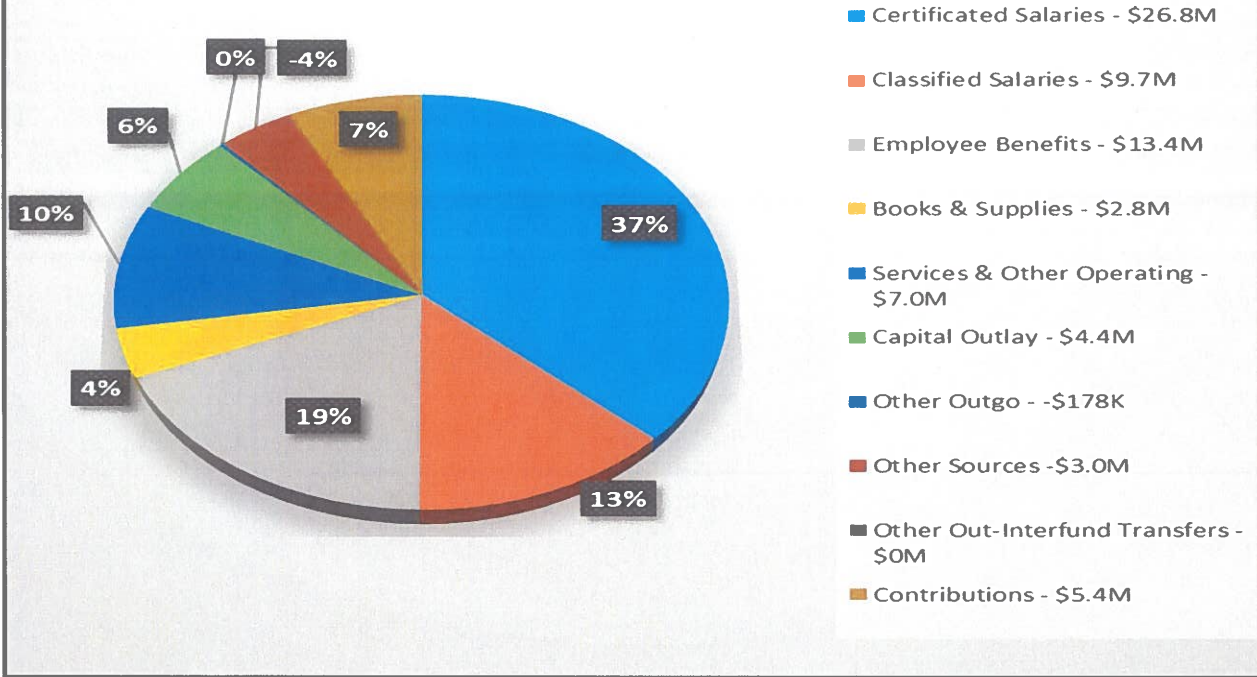


Table 4 B

## 2024-25 Unrestricted General Fund Expenditures



### Federal Stimulus Funding – CARES Act, CRRSA Act, ARP Act

In order to stabilize the economy, the Federal Government approved multiple federal relief packages. The federal government issued the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. Under each of these “Acts” are various funding resources that support instruction, educational programs and health & safety. These federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to mitigate the impact of the Coronavirus on school operations. The District has been appropriated or will be allocated a total of approximately \$5.3 million from the CARES Act, approximately \$4.8 million in CRRSA funds and \$15.8 million under the ARP Act. These funds are considered Restricted Funds and hence is the major reason why the Restricted Revenues and Expenditures were higher in 2021-22, 2022-23 and 2023-24.

The large amount of the ESSER III funds were budgeted to be spent in 2023-24. The District plans on spending all federal funds before September 30, 2024 deadline. A large part of these funds was spent on capital improvement to improve social distancing and health & safety.

### CalSTRS/PERS Funding Plan

As part of the 2014–15 State Budget, the California State Teachers’ Retirement System (CalSTRS) Full Funding Plan (AB 1469) was put in place to propel the retirement system to be fully funded in 32 years. The plan included statutory employer and state contribution rates initially, and then gave authority to the CalSTRS Board—for the first time—to increase contribution rates to fully exhaust the unfunded liability by 2046.

Governor Brown projected in 2014-15 that the CalSTRS Retirement System was in need of a \$450 million contribution. His plan was to fund this through a combination of increasing employee contribution rates,

increasing employer contribution rates, and \$73.2 million from the State. This was an attempt to close the then CalSTRS's \$73.7 billion unfunded liability in the retirement system.

In an attempt to assist school districts, the Governor redirected approximately \$2.3 billion to reduce employer contributions rates in 2020-21 and 2021-22. Since this is one area that the Legislature and Governor have agreed to do, the District is utilizing the rates listed below for the 2022-23 budget and beyond. The current CalSTRS's employer rate for 2023-24 is still 19.10%.

Table 7 illustrates the CalSTRS employer rates over time.

**Table 7 – CalSTRS Rate Schedule**

| Effective Date      | CalSTRS Funding Plan Increases |                               |
|---------------------|--------------------------------|-------------------------------|
|                     | Rate                           | Year-over-year change         |
| <b>July 1, 2013</b> | <b>8.25%</b>                   | <b>No increase since 1986</b> |
| <b>July 1, 2014</b> | <b>8.88%</b>                   | <b>0.63%</b>                  |
| <b>July 1, 2015</b> | <b>10.73%</b>                  | <b>1.85%</b>                  |
| <b>July 1, 2016</b> | <b>12.58%</b>                  | <b>1.85%</b>                  |
| <b>July 1, 2017</b> | <b>14.43%</b>                  | <b>1.85%</b>                  |
| <b>July 1, 2018</b> | <b>16.28%</b>                  | <b>1.85%</b>                  |
| <b>July 1, 2019</b> | <b>17.10%</b>                  | <b>0.82%</b>                  |
| <b>July 1, 2020</b> | <b>16.15%</b>                  | <b>-0.95%</b>                 |
| <b>July 1, 2021</b> | <b>16.92%</b>                  | <b>0.77%</b>                  |
| <b>July 1, 2022</b> | <b>19.10%</b>                  | <b>2.18%</b>                  |

CalPERS continues to have an increase in rates but not at the speed that had been previously anticipated before Governor Newsom's assistance to redirect funds to offset CalPERS rates in 2020-21. For 2020-2021, the CalPERS rate was set to increase to 22.68% prior to the Governor's buydown so the rate was revised to 20.7%. Still an increase but not as large as anticipated. The District has included the CalPERS figures listed below in the budget and multi-year projections. The year-over-year increase to the employer's or District's portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000. The impact of these increased costs is shocking and has a direct and significant impact on the budget which will continue through at least 2025-26.

Table 8 illustrates the CalPERS projected rates over time based on the agencies Actuarial Report. The District will continue to cover these retirement benefit costs from on-going LCFF funding sources since the Governor has not provided districts with other direct assistance to meet this unfunded liability since 2020-21.

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**Table 8 – CalPERS Rate Schedule**

| Year    | Prior Projections per SSC Dartboard | Projected Rates per Most Recent CalPERS Actuarial Report <sup>1</sup> |
|---------|-------------------------------------|---|
| 2022-23 | 25.37%                              | 25.37%  |
| 2023-24 | 25.20%                              | 27.00%  |
| 2024-25 | 24.60%                              | 28.10%  |
| 2025-26 | 23.70%                              | 28.80%  |

**Bargaining Units**

**El Centro Secondary Teachers Association (ECSTA)**

*Fiscal 2022-23*

The El Centro Secondary Teachers Association and the Central Union High School District completed negotiations on a two-year (2021-22 and 2022-23) deal in January, 2023. Negotiations commenced with the El Centro Secondary Teachers Association (ECSTA) in December 2021 with our first in-person meeting on February 10, 2022. Additional meetings took place February 17th, April 7<sup>th</sup>, May 3<sup>rd</sup>, May 25<sup>th</sup> and three others in 2022. The Central Union High School District Board of Trustees ratified the Tentative Agreement at its regular board meeting on January 8, 2023. The ECSTA Bargaining Agreement costs were included in the 2022-23 Unaudited Actuals Budget Report. Among other items, the agreement included a 5% on schedule salary increase for 2021-22 and a 7% on schedule salary increase for 2022-23.

*Fiscal 2023-24*

The District and ECSTA met to negotiate on Sept. 21, Oct. 4, and on Dec.4, 2023. At our January 23, 2024, negotiations session, a last-best & final proposal was provided by the Central Union High School District. A Tentative Agreement was mutually agreed to and signed by the parties. The major expenditure component is an on-going salary increase of 8.66%. With concurrence from the Imperial County Office of Education, the CUHSD Board of Trustees ratified the agreement at its March 19, 2024, Special Meeting. Costs associated with the proposed Tentative Agreement are approximately \$2.7 million.

**California School Employees Association (CSEA)**

*Fiscal 2022-23*

The District and the CSEA reached an Agreement for fiscal 2021-22 and 2022-23 in November of 2022. The Board of Trustees ratified the agreement at its regular board meeting on December 13, 2022. The CSEA Bargaining Agreement included, among other items, a 5% on schedule salary increase for 2021-22 and a 7% on schedule salary increase for 2022-23. The costs of the Bargaining Agreement were included in the 2022-23 Second Interim Budget Report.

*Fiscal 2023-24*

The District and ECSTA met to negotiate on Oct. 17, Oct. 26, Nov. 3 and Nov. 6, 2023. The District and CSEA reached a Tentative Agreement (TA) on Nov. 6<sup>th</sup>. The TA was presented to CSEA members on Nov. 29 and was approved by majority vote. The Board of Trustees ratified the TA at its regular meeting on December 12, 2023. The major items included in the TA was an 8.22% one-going increase to the salary schedules with a 0.44% cost for increasing the H&W cap to the new premium.

**Reserves**



For 2022-23, the District closed its books and reported the Unrestricted General Fund Ending Fund Balance of \$13,744,726 which included unspent LCAP dollars in the amount of \$7.5 million. For 2023-24, after budget reductions and the infusion of a \$3 million transfer in from Fund 400 Special Reserve for Capital Outlay, the District is projecting a Net Decrease in Fund Balance of (\$3,311,431). For 2024-25, as part of the Unrestricted Budget, the District is budgeting \$5.8 million in projected LCAP carry-over in order to meet our obligation to “increase and improve services” for our unduplicated pupils. One of the District’s priorities is to continue improving our educational facilities for students and staff. The District continues with this priority by setting aside funds to improve and build facilities. For 2023-24, the District did not transfer funds to Fund 140 Deferred Maintenance Fund and, at this time, the District intends to do the same for 2024-25. The use and purpose of Fund 140 Deferred Maintenance is to support the costs of facility improvement projects for the District. Other improvement projects will continue to be funded using LCAP dollars and Fund 400 Capital Outlay funds which have been set aside for these improvements.

**Important Note: District Reserves & The Cap**

***It is important to note the impact of the required 10% cap on General Fund reserves as we move through the 2024-25 fiscal year for which we are required to report this unsubstantiated level each year in our July 1 Budget. Unsubstantiated because the 10% will not weather a recession or other unforeseen economic downturn and could possibly leave the District vulnerable to making cuts in order to meet the obligations of the District. The Central Union High School District has a Board Policy that requires a minimum of 16.7% reserve which is the equivalent to three months of District operational costs. At this time, the District will make the necessary adjustments in order to meet the 10% requirement as required by statute.***

Beginning with 2015-16 Adopted Budget process, school districts are required under Education Code § 42127 (a)(2)(B) to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year is identified in the budget.
- The combined assigned and unassigned ending fund balances are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached as Exhibit A is the required Public Hearing Posting that included the information required as described in Education Code § 42127 (a)(2)(B).

**Cash Flow**

The District will be keeping watch on its General Fund cash flow and evaluating any potential impact due to the economic impact of the pandemic or future economic downturns/recessions. Current cash conditions are stable. It is projected that the District will maintain a positive cash balance in 2024-2025 and beyond.

## General Fund Summary

The chart below illustrates the assumptions included in the 2023-24 Estimated Actuals and the 2024-25, 2025-26 and 2026-27 Budget projections.

| Assumptions   | 2023-2024    | 2024-2025    | 2025-2026    | 2026-2027    |
|---|--------------|--------------|--------------|--------------|
| Local Control Funding Formula (LCFF)                | \$64,640,548 | \$64,444,986 | \$65,540,400 | \$67,552,496 |
| Estimated Unduplicated Pupil % - Three Year Average | 78.05%       | 78.11%       | 77.82%       | 77.82%       |
| Est. Supplemental and Concentration Grants Based on | \$15,050,987 | \$15,191,930 | \$15,659,267 | \$16,175,714 |
| Enrollment  | 4,023        | 4,023        | 4,023        | 4,023        |
| Projected District ADA (3 yr Funded ADA Avg)        | 3,930.75     | 3,876.31     | 3,836.60     | 3,836.46     |
| Gain (Loss) of ADA from Prior Year                  | (54.30)      | (54.44)      | (39.71)      | (0.14)       |
| Attendance Percentage Assumed (P-2 to CBEDS)        | 95.36%       | Unknown      | Unknown      | Unknown      |
| Step & Column (Unrestricted)                        | \$478,516    | \$454,754    | \$494,634    | \$501,061    |
| Instructional Days                                  | 180          | 180          | 180          | 180          |
| Health & Welfare & Benefit Increases                | \$0          | -\$TBD-      | -\$TBD-      | -\$TBD-      |
| Lottery (Unrestricted) per ADA                      | \$177.00     | \$177.00     | \$177.00     | \$177.00     |
| Lottery (Restricted) per ADA for Prop. 20           | \$72.00      | \$72.00      | \$72.00      | \$72.00      |

| Major Contributions to Restricted Programs | 2023-2024   | 2024-2025   | 2025-2026   | 2026-2027   |
|--|-------------|-------------|-------------|-------------|
| Special Education                          | \$2,963,484 | \$5,005,394 | \$5,005,394 | \$5,005,394 |
| RMA - Ongoing Major Maintenance            | \$2,428,491 | \$2,455,161 | \$2,455,161 | \$2,455,161 |

## Other District Funds

### Adult Education Fund

A little history... The Adult Ed. program was expanding back in 2017-18 which caused the program to move into a new Adult Education building. The lease for the new building comes from Adult Ed program resources. There was a one-time tenant improvement for the new building which was paid for out of the Adult Ed Fund. The program continues to grow. The projected Ending Fund Balance for 2023-24 is \$1,052,333. For 2024-25, we are estimating an Ending Fund Balance to be \$1,650,468. The District will revise the budget as additional information is provided based on the final State Budget. We anticipate a moderate revenue increase for the Adult Education Block Grant in future years.

### Cafeteria Fund

At this time, it is projected that the Cafeteria Fund will end 2023-24 with a deficit of <\$789,186> which will decrease the Fund Balance from \$1,899,623 to \$1,110,437. It is projected that the fund will continue to have a deficit in 2024-25 of <\$944,299> based on the Spend Down Plan approved by CDE that includes purchasing equipment and a refrigerated delivery truck. At this time, the 2024-25 Ending Fund Balance is estimated to be \$166,137. Based on a prior review from the California Department of Education, we are to spend down our Cafeteria Balance as per the approved spending plan. The District is required to have no more than six (6) months' worth of expenditures in the reserve.

### Deferred Maintenance Fund

Beginning in 2013-14, the funding to support projects through the Deferred Maintenance Program was rolled into the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. In 2015-16, the Board of Trustees approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. Over time, other major projects have been funded through the Deferred Maintenance Program with continued support from the General Fund. The process of establishing the projects and funding is done through the Board approved Facility Improvement and Capital Renewal Plan. The District transferred \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year.

The estimated ending Fund Balance for 2023-24 is \$1,044,818. We anticipate completing certain projects within the fiscal year. If certain facility projects do not get completed in 2023-24, then those expenditures will be included as part of the 2024-25 Budget.

#### Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of July 1, 2022 – Measurement Period) reported that the District's unfunded accrued liability has reached \$14.2 million for District-paid retiree benefits. The District transferred \$500,000 to this Fund in 2015-16, 2016-17 and 2017-18 to reduce this outstanding liability. The estimated balance for 2023-24 is \$2,898,172 and grows slightly to \$2,968,172 in 2024-25 due to interest.

#### Building Fund – Bond Fund

The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K Bond funds. Measure K was passed by voters in June, 2016 with an approval percentage of 70%. The bond measure will raise \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the District has planned to use funds to build a new Aquatic Center at Southwest High School. It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million in November, 2016. The second series, Series 2019, was issued in April 2019.

The net proceeds from the sale of the first issue of bond were approximately \$11.7 million which was deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2020-21. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building.

As for Series 2019, the District sold \$18 million of the remaining balance of the authorized General Obligation Bonds, which resulted in \$17.7 million in proceeds from the sale. The STEM Building project has been completed for which student accessed the facility in March 2022. There is no Ending Fund Balance for 2023-24 as all funds have been expended.

#### Capital Facilities Fund – Developer Fees

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The estimated Ending Fund Balance for 2023-24 is \$974,126. It is projected that the 2024-25 Ending Fund Balance will be slightly higher at \$994,126 as the District anticipates additional developer fees next year. Currently, the District utilizes these funds to pay for the temporary housing costs as part of the STEM Building project. These funds will also be used in support of other classroom improvement projects.

#### County School Facilities Fund

The County School Facilities Fund is in place to account for funds received from the State School Facilities Program (SFP). The District received approximately \$3 million from the SFP program for the Southwest High School Phase I Modernization Project. This was deposited into this fund and has been transferred out to Fund 400. This is to account for the project which will be reported to the Office of Public School Construction through this fund. The District also received another \$1.7 million for Southwest High School Phase II Modernization Project in 2021-22. In 2022-23, the District received approx. \$8.2 million for the STEM Building that is considered modernization. Also, the District received approx. \$19.7 million for the new construction portion of the STEM Building. In 2023-24, the District received \$1.3 million for the Southwest High School Phase III Modernization Project. It is the District's intent to continue to use these funds in meeting the capital needs of the District. All funds in the County School Facility Fund are being transferred to Fund 400 Special Reserve Fund for Capital Outlay Projects.

#### Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. The District again transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19, 2019-20 and again in 2020-21. This Fund and the transfers were to hedge off any risk of cash flow issues and increased construction costs with the STEM Building in addition to supporting the construction of the Southwest High School Aquatic Center. Ending Fund Balance for 2023-24 is estimated to be \$26,011,737. A large part of this balance will be used in 2024-25 for the potential expenditures of the new Aquatic Center facility at Southwest High School and the "M" Building Modular Improvement Project at Central.

#### CONCLUSION

Overall, the District's current fiscal position is stable. The Legislative Analyst's Office forecasts huge deficits in the State's budget over the next couple of years. The established COLA for 2024-25 is only 1.07%. The District is already preparing for the low COLA and the stormy State economic condition by planning for cuts now and in out years in order to sustain its current operations and meet educational needs. The District assumes that spending will be flat and hope that the Governor and the Legislature will mitigate the economic shortfall. In the interim, the District will exercise prudence and budget conservatively especially as it relates to the Local Control Funding Formula. The District is presenting its 2024-25 Adopted Budget Report in a positive certification status.

**LCFF**

COUNTY OFFICE FUNDS TRANSFER: Central Union High (63115) - 23/24 EA & 24/25 J1 Budget Report

| LCFF ENTITLEMENT CALCULATION                                  |              |               |                               |               |            |  |            |            |                               |               |            |            |
|---|--------------|---------------|-------------------------------|---------------|------------|--|------------|------------|-------------------------------|---------------|------------|------------|
| LCFF ENTITLEMENT CALCULATION                                  |              |               |                               |               |            | LCFF ENTITLEMENT CALCULATION                   |            |            |                               |               |            |            |
| COLA & Augmentation   |              |               | Unduplicated Pupil Percentage |               |            | COLA & Augmentation                            |            |            | Unduplicated Pupil Percentage |               |            |            |
| 8.22%   |              |               | 78.05%                        |               |            | 1.07%  |            |            | 78.11%                        |               |            |            |
| Calculation Factors   |              |               | 2023-24                       |               |            | 2024-25  |            |            | Calculation Factors           |               |            |            |
| 8.22%   |              |               | 78.05%                        |               |            | 1.07%  |            |            | 78.11%                        |               |            |            |
| ADA   | Base         | Grade Span    | Supplemental                  | Concentration | Total      | ADA  | Base       | Grade Span | Supplemental                  | Concentration | Total      |            |
| Grades TK-3   | 9,919        | 1,032         | 1,709                         | 1,641         | -          | Grades TK-3                                    | 10,025     | 1,043      | 1,729                         | 1,663         | -          |            |
| Grades 4-6  | 10,069       | -             | 1,572                         | 1,509         | -          | Grades 4-6                                     | 10,177     | -          | 1,590                         | 1,529         | -          |            |
| Grades 7-8  | 10,367       | -             | 1,618                         | 1,553         | -          | Grades 7-8                                     | 10,478     | -          | 1,637                         | 1,574         | -          |            |
| Grades 9-12   | 3,991.10     | 312           | 1,924                         | 1,847         | 64,249,277 | Grades 9-12                                    | 12,144     | 316        | 1,947                         | 1,872         | 64,081,660 |            |
| Subtract NSS AD   | -            | -             | -                             | -             | -          | Subtract NSS AD                                | -          | -          | -                             | -             | -          |            |
| NSS Allowance   | -            | -             | -                             | -             | -          | NSS Allowance                                  | -          | -          | -                             | -             | -          |            |
| TOTAL BASE  | 3,991.10     | 47,953,067    | 1,245,223                     | 7,679,853     | 7,371,134  | 64,249,277                                     | TOTAL BASE | 3,936.66   | 47,806,799                    | 1,243,985     | 7,662,713  | 64,081,660 |
| Targeted Instructional Improvement Block Grant                |              |               |                               |               |            | Targeted Instructional Improvement Block Grant |            |            |                               |               |            |            |
| Home-to-School Transportation                                 |              |               |                               |               |            | Home-to-School Transportation                  |            |            |                               |               |            |            |
| 132,598   |              |               |                               |               |            | 132,598  |            |            |                               |               |            |            |
| 228,285   |              |               |                               |               |            | 230,728  |            |            |                               |               |            |            |
| ECONOMIC RECOVERY TARGET PAYMENT                              |              |               |                               |               |            |  |            |            |                               |               |            |            |
| 0   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| Charter In-Lieu Taxes   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| 0   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| LCFF TARGET PLUS ERT (EXCLUDING TIIG & TRANSPORTATION ADD-ON) |              |               |                               |               |            |  |            |            |                               |               |            |            |
| (360,883)   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| LCFF ENTITLEMENT (EXCLUDING TIIG & TRANSPORTATION ADD-ON)     |              |               |                               |               |            |  |            |            |                               |               |            |            |
| (360,883)   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| FUNDED PERCENTAGE   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| 100.00%   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| 2023-24   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| ADA   | BASE         | GR.SPAN       | SUPP                          | CONC          | TOTAL      | PER ADA  |            |            |                               |               |            |            |
| -   | 9,919        | 1,032         | 1,709                         | 1,641         | -          | 14,301.18                                      |            |            |                               |               |            |            |
| -   | 10,069       | -             | 1,572                         | 1,509         | -          | 13,149.36                                      |            |            |                               |               |            |            |
| -   | 10,367       | -             | 1,618                         | 1,553         | -          | 13,538.53                                      |            |            |                               |               |            |            |
| 3,991.10  | 12,015       | 312           | 1,924                         | 1,847         | 64,249,247 | 16,098.13                                      |            |            |                               |               |            |            |
| -   | -            | -             | -                             | -             | -          | -  |            |            |                               |               |            |            |
| -   | -            | -             | -                             | -             | -          | -  |            |            |                               |               |            |            |
| -   | -            | -             | -                             | -             | -          | -  |            |            |                               |               |            |            |
| 0   | -            | -             | -                             | -             | -          | -  |            |            |                               |               |            |            |
| 3,991.10  | 47,953,067   | 1,245,223     | 7,679,834                     | 7,371,123     | 64,249,247 |  |            |            |                               |               |            |            |
| 2023-24   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| Grades K-3  | COE ADA      | PER ADA       | AMOUNT                        |               |            |  |            |            |                               |               |            |            |
| -   | \$ 14,301.18 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| -   | \$ 13,149.36 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| -   | \$ 13,538.53 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| 59.41   | \$ 16,098.13 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| 59.41   | \$ 16,098.13 | \$ -          | \$ 956,389.90                 |               |            |  |            |            |                               |               |            |            |
| TOTAL COUNTY OFFICE TRANSFER                                  |              |               | \$ 956,389.90                 |               |            |  |            |            |                               |               |            |            |
| 2024-25   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| Grades K-3  | COE ADA      | PER ADA       | AMOUNT                        |               |            |  |            |            |                               |               |            |            |
| -   | \$ 14,459.62 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| -   | \$ 13,295.59 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| -   | \$ 13,688.82 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| 59.41   | \$ 16,278.18 | \$ -          | \$ -                          |               |            |  |            |            |                               |               |            |            |
| 59.41   | \$ 16,278.18 | \$ -          | \$ 967,086.67                 |               |            |  |            |            |                               |               |            |            |
| TOTAL COUNTY OFFICE TRANSFER                                  |              |               | \$ 967,086.67                 |               |            |  |            |            |                               |               |            |            |
| 2024-25   |              |               |                               |               |            |  |            |            |                               |               |            |            |
| Alternative Ed ADA  | PER ADA      | AMOUNT        |                               |               |            |  |            |            |                               |               |            |            |
| Grades 4-6  | \$ 13,295.59 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| Grades 7-8  | \$ 13,688.82 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| Grades 9-12   | \$ 16,278.18 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| 2.31  | \$ 16,278.18 | \$ 37,602.60  |                               |               |            |  |            |            |                               |               |            |            |
| 2.31  | \$ 16,278.18 | \$ 37,602.60  |                               |               |            |  |            |            |                               |               |            |            |
| TOTAL ALTERNATIVE EDUCATION                                   |              |               | \$ 37,602.60                  |               |            |  |            |            |                               |               |            |            |
| Special Ed ADA  | PER ADA      | AMOUNT        |                               |               |            |  |            |            |                               |               |            |            |
| Grades K-3  | \$ 14,459.62 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| Grades 4-6  | \$ 13,295.59 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| Grades 7-8  | \$ 13,688.82 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| Grades 9-12   | \$ 16,278.18 | \$ -          |                               |               |            |  |            |            |                               |               |            |            |
| 55.73   | \$ 16,278.18 | \$ 907,182.97 |                               |               |            |  |            |            |                               |               |            |            |
| 55.73   | \$ 16,278.18 | \$ 907,182.97 |                               |               |            |  |            |            |                               |               |            |            |
| TOTAL SPECIAL EDUCATION                                       |              |               | \$ 907,182.97                 |               |            |  |            |            |                               |               |            |            |
| TOTAL IC0E:   | 58.04        | \$ 944,785.57 |                               |               |            |  |            |            |                               |               |            |            |
|   | 1.37         | \$ 22,301.11  |                               |               |            |  |            |            |                               |               |            |            |
| Doublecheck   |              |               |                               |               |            |  |            |            |                               |               |            |            |

**COUNTY OFFICE FUNDS TRANSFER : Central Union High (63115) - 23/24 EA & 24/25 J1 Budget Report**

| LCFF ENTITLEMENT CALCULATION                                  |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
|---|--------------|------------------------------|-----------|------------|-------------------------------|------------|------------------------------|--------------|--------------|-----------|-----------|------------------------------|-----------|
| 2025-26   |              |                              |           |            | 2026-27                       |            |                              |              |              |           |           |                              |           |
| COLA & Augmentation   |              |                              |           |            | COLA & Augmentation           |            |                              |              |              |           |           |                              |           |
| 77.82%  |              |                              |           |            | 77.82%                        |            |                              |              |              |           |           |                              |           |
| Unduplicated Pupil Percentage                                 |              |                              |           |            | Unduplicated Pupil Percentage |            |                              |              |              |           |           |                              |           |
| 2.93%   |              |                              |           |            | 3.08%                         |            |                              |              |              |           |           |                              |           |
| Calculation Factors   |              |                              |           |            | Calculation Factors           |            |                              |              |              |           |           |                              |           |
| 77.82%  |              |                              |           |            | 77.82%                        |            |                              |              |              |           |           |                              |           |
| ADA   |              |                              |           |            | ADA                           |            |                              |              |              |           |           |                              |           |
| Base  |              |                              |           |            | Base                          |            |                              |              |              |           |           |                              |           |
| Grade Span  |              |                              |           |            | Grade Span                    |            |                              |              |              |           |           |                              |           |
| Supplemental  |              |                              |           |            | Supplemental                  |            |                              |              |              |           |           |                              |           |
| Concentration   |              |                              |           |            | Concentration                 |            |                              |              |              |           |           |                              |           |
| Total   |              |                              |           |            | Total                         |            |                              |              |              |           |           |                              |           |
| Grades TK-3   | -            | 10,319                       | 1,073     | 1,773      | 1,690                         | -          | 10,637                       | 1,106        | 1,828        | 1,742     |           |                              |           |
| Grades 4-6  | -            | 10,475                       | -         | 1,630      | 1,554                         | -          | 10,798                       | -            | 1,681        | 1,602     |           |                              |           |
| Grades 7-8  | -            | 10,785                       | -         | 1,679      | 1,600                         | -          | 11,117                       | -            | 1,730        | 1,649     |           |                              |           |
| Grades 9-12   | 3,896.95     | 12,500                       | 325       | 1,996      | 1,902                         | 65,170,314 | 3,896.81                     | 335          | 2,058        | 1,961     |           |                              |           |
| Subtract NSS AD   | -            | -                            | -         | -          | -                             | -          | -                            | -            | -            | -         |           |                              |           |
| NSS Allowance   | -            | -                            | -         | -          | -                             | -          | -                            | -            | -            | -         |           |                              |           |
| TOTAL BASE  | 3,896.95     | 48,711,875                   | 1,266,509 | 7,778,636  | 7,413,294                     | 65,170,314 | 3,896.81                     | 1,305,431    | 8,017,924    | 7,641,343 |           |                              |           |
| Targeted Instructional Improvement Block Grant                |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| Home-to-School Transportation                                 |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| 132,598   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| 237,488   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| ECONOMIC RECOVERY TARGET PAYMENT                              |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| 0   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| Charter In-Lieu Taxes   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| 0   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| LCFF TARGET PLUS ERT (EXCLUDING TIIG & TRANSPORTATION ADD-ON) |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| (370,086)   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| LCFF ENTITLEMENT(EXCLUDING TIIG & TRANSPORTATION ADD-ON)      |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| (370,086)   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| FUNDED PERCENTAGE   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| 100.00%   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| 2025-26   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| ADA   | BASE         | GR.SPAN                      | SUPP      | CONC       | TOTAL                         | PER ADA    | ADA                          | BASE         | GR.SPAN      | SUPP      | CONC      | TOTAL                        | PER ADA   |
| -   | 10,319       | 1,073                        | 1,773     | 1,690      | 14,854.83                     | -          | 10,637                       | 1,106        | 1,828        | 1,742     | -         | 15,312.52                    | -         |
| -   | 10,475       | -                            | 1,630     | 1,554      | 13,659.09                     | -          | 10,798                       | -            | 1,681        | 1,602     | -         | 14,080.27                    | -         |
| -   | 10,785       | -                            | 1,679     | 1,600      | 14,063.32                     | -          | 11,117                       | -            | 1,730        | 1,649     | -         | 14,496.23                    | -         |
| 3,896.95  | 12,500       | 325                          | 1,996     | 1,902      | 65,170,293                    | 16,723.41  | 3,896.81                     | 335          | 2,058        | 1,961     | -         | 67,175,081                   | 17,238.48 |
| -   | -            | -                            | -         | -          | -                             | -          | -                            | -            | -            | -         | -         | -                            | -         |
| -   | -            | -                            | -         | -          | -                             | -          | -                            | -            | -            | -         | -         | -                            | -         |
| 0   | -            | -                            | -         | -          | 65,170,293                    | -          | 0                            | -            | -            | -         | -         | 67,175,081                   | -         |
| 3,896.95  | 48,711,875   | 1,266,509                    | 7,778,624 | 7,413,285  | 65,170,293                    | -          | 3,896.81                     | 50,210,397   | 1,305,431    | 8,017,920 | 7,641,333 | 67,175,081                   | -         |
| 2025-26   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| Grades K-3  | -            | \$ 14,854.83                 | \$ -      | \$ -       | AMOUNT                        | -          | \$ 15,312.52                 | \$ -         | \$ -         | -         | -         | AMOUNT                       | -         |
| Grades 4-6  | -            | \$ 13,659.09                 | \$ -      | \$ -       | -                             | -          | \$ 14,080.27                 | \$ -         | \$ -         | -         | -         | -                            | -         |
| Grades 7-8  | -            | \$ 14,063.32                 | \$ -      | \$ -       | -                             | -          | \$ 14,496.23                 | \$ -         | \$ -         | -         | -         | -                            | -         |
| Grades 9-12   | 59.41        | \$ 16,723.41                 | \$ -      | \$ -       | 993,537.79                    | -          | 59.41                        | \$ 17,238.48 | \$ -         | \$ -      | -         | 1,024,138.10                 | -         |
| 59.41   | -            | -                            | -         | -          | 993,537.79                    | -          | 59.41                        | -            | -            | -         | -         | 1,024,138.10                 | -         |
| TOTAL COUNTY OFFICE TRANSFER                                  | \$           | -                            | -         | -          | \$ 993,537.79                 | -          | TOTAL COUNTY OFFICE TRANSFER | \$           | -            | -         | -         | \$ 1,024,138.10              | -         |
| 2025-26   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| Alternative Ed ADA  | PER ADA      | AMOUNT                       |           |            |                               |            |                              |              |              |           |           |                              |           |
| Grades 4-6  | \$ 13,659.09 | \$ -                         | \$ -      | \$ -       | AMOUNT                        | -          | \$ 14,080.27                 | \$ -         | \$ -         | \$ -      | \$ -      | AMOUNT                       | -         |
| Grades 7-8  | \$ 14,063.32 | \$ -                         | \$ -      | \$ -       | -                             | -          | \$ 14,496.23                 | \$ -         | \$ -         | \$ -      | \$ -      | -                            | -         |
| Grades 9-12   | 2.31         | \$ 16,723.41                 | \$ -      | \$ -       | 38,631.08                     | -          | 2.31                         | \$ 17,238.48 | \$ -         | \$ -      | \$ -      | 39,820.89                    | -         |
| 2.31  | -            | -                            | -         | -          | 38,631.08                     | -          | 2.31                         | -            | -            | -         | -         | 39,820.89                    | -         |
| TOTAL ALTERNATIVE EDUCATION                                   | \$           | -                            | -         | -          | \$ 38,631.08                  | -          | TOTAL ALTERNATIVE EDUCATION  | \$           | -            | -         | -         | \$ 39,820.89                 | -         |
| 2026-27   |              |                              |           |            |                               |            |                              |              |              |           |           |                              |           |
| Alternative Ed ADA  | PER ADA      | AMOUNT                       |           |            |                               |            |                              |              |              |           |           |                              |           |
| Grades K-3  | \$ 14,854.83 | \$ -                         | \$ -      | \$ -       | AMOUNT                        | -          | \$ 15,312.52                 | \$ -         | \$ -         | \$ -      | \$ -      | AMOUNT                       | -         |
| Grades 4-6  | \$ 13,659.09 | \$ -                         | \$ -      | \$ -       | -                             | -          | \$ 14,080.27                 | \$ -         | \$ -         | \$ -      | \$ -      | -                            | -         |
| Grades 7-8  | \$ 14,063.32 | \$ -                         | \$ -      | \$ -       | -                             | -          | \$ 14,496.23                 | \$ -         | \$ -         | \$ -      | \$ -      | -                            | -         |
| Grades 9-12   | 55.73        | \$ 16,723.41                 | \$ -      | \$ -       | 931,995.64                    | -          | 55.73                        | \$ 17,238.48 | \$ -         | \$ -      | \$ -      | 960,700.49                   | -         |
| 55.73   | -            | -                            | -         | -          | 931,995.64                    | -          | 55.73                        | -            | -            | -         | -         | 960,700.49                   | -         |
| TOTAL SPECIAL EDUCATION                                       | \$           | -                            | -         | -          | \$ 931,995.64                 | -          | TOTAL SPECIAL EDUCATION      | \$           | -            | -         | -         | \$ 960,700.49                | -         |
| 55.73   | -            | -                            | -         | -          | 931,995.64                    | -          | 55.73                        | -            | -            | -         | -         | 960,700.49                   | -         |
| TOTAL ICOE:   | 58.04        | TOTAL COUNTY OFFICE TRANSFER | \$        | 970,626.72 | -                             | 58.04      | TOTAL COUNTY OFFICE TRANSFER | \$           | 1,000,521.38 | -         | 58.04     | TOTAL COUNTY OFFICE TRANSFER | \$        |
| 58.04   | -            | -                            | -         | -          | 970,626.72                    | -          | 58.04                        | -            | -            | -         | -         | 1,000,521.38                 | -         |
| 1.37  | -            | -                            | -         | -          | 22,911.07                     | -          | 1.37                         | -            | -            | -         | -         | 23,616.72                    | -         |
| 1.37  | -            | -                            | -         | -          | 22,911.07                     | -          | 1.37                         | -            | -            | -         | -         | 23,616.72                    | -         |

| Central Union High (63115) - 23/24 EA & 24/25 J1 Budget Report                   |               | 5/21/2024     |               |               |  |
|--|---------------|---------------|---------------|---------------|--|
|  | 2023-24       | 2024-25       | 2025-26       | 2026-27       |  |
| <b>General Assumptions</b>   |               |               |               |               |  |
| COLA & Augmentation  | 8.22%         | 1.07%         | 2.93%         | 3.08%         |  |
| Base Grant Proration Factor  | 0.00%         | 0.00%         | 0.00%         | 0.00%         |  |
| Add-on, ERT & MSA Proration Factor   | 0.00%         | 0.00%         | 0.00%         | 0.00%         |  |
| Student Assumptions:   |               |               |               |               |  |
| Enrollment Count   | 4,093         | 4,093         | 4,093         | 4,093         |  |
| Unduplicated Pupil Count (UPC)   | 3,185         | 3,185         | 3,185         | 3,185         |  |
| Unduplicated Pupil Percentage (UPP)  | 78.05%        | 78.11%        | 77.82%        | 77.82%        |  |
| Current Year LCFF Average Daily Attendance (ADA)                                 | 3,896.81      | 3,896.81      | 3,896.81      | 3,896.81      |  |
| Funded LCFF ADA  | 3,991.10      | 3,936.66      | 3,896.95      | 3,896.81      |  |
| LCFF ADA Funding Method  | 3-PY Average  | 3-PY Average  | 3-PY Average  | Current Yr    |  |
| Current Year Necessary Small School (NSS) ADA                                    | -             | -             | -             | -             |  |
| Funded NSS ADA   | -             | -             | -             | -             |  |
| NSS ADA Funding Method(s)  |               |               |               |               |  |
| <b>LCFF Entitlement Summary</b>  |               |               |               |               |  |
| Base Grant   | \$47,953,067  | \$47,806,799  | \$48,711,875  | \$50,210,397  |  |
| Grade Span Adjustment  | 1,245,223     | 1,243,985     | 1,266,509     | 1,305,431     |  |
| <i>Adjusted Base Grant</i>   | \$49,198,290  | \$49,050,784  | \$49,978,384  | \$51,515,828  |  |
| Supplemental Grant   | 7,679,853     | 7,662,713     | 7,778,636     | 8,017,924     |  |
| Concentration Grant  | 7,371,134     | 7,368,163     | 7,413,294     | 7,641,343     |  |
| <b>Total Base, Supplemental and Concentration Grant</b>                          | \$64,249,277  | \$64,081,660  | \$65,170,314  | \$67,175,095  |  |
| Allowance: Necessary Small School  | -             | -             | -             | -             |  |
| Add-on: Targeted Instructional Improvement Block Grant                           | 132,598       | 132,598       | 132,598       | 132,598       |  |
| Add-on: Home-to-School Transportation  | 228,285       | 230,728       | 237,488       | 244,803       |  |
| Add-on: Small School District Bus Replacement Program                            | -             | -             | -             | -             |  |
| Add-on: Economic Recovery Target   | -             | -             | -             | -             |  |
| Add-on: Transitional Kindergarten  | -             | -             | -             | -             |  |
| <b>Total Allowance and Add-On Amounts</b>  | \$360,883     | \$363,326     | \$370,086     | \$377,401     |  |
| <b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid) | \$64,610,160  | \$64,444,986  | \$65,540,400  | \$67,552,496  |  |
| Miscellaneous Adjustments  | -             | -             | -             | -             |  |
| <b>Total LCFF Entitlement</b> (excludes Additional State Aid)                    | \$ 64,610,160 | \$ 64,444,986 | \$ 65,540,400 | \$ 67,552,496 |  |
| LCFF Entitlement Per ADA (excludes Categorical MSA)                              | \$ 16,189     | \$ 16,370     | \$ 16,818     | \$ 17,335     |  |
| Additional State Aid   | -             | -             | -             | -             |  |
| <b>Total LCFF Entitlement with Additional State Aid</b>                          | 64,610,160    | 64,444,986    | 65,540,400    | 67,552,496    |  |
| <b>LCFF Sources Summary</b>  |               |               |               |               |  |
| <b>Funding Source Summary</b>  |               |               |               |               |  |
| Local Revenue (net of In-Lieu of Property Taxes)                                 | \$ 5,516,777  | \$ 4,659,908  | \$ 4,659,908  | \$ 4,659,908  |  |
| Education Protection Account Entitlement (includes \$200/minimum per ADA)        | \$ 15,772,906 | \$ 15,724,236 | \$ 16,021,692 | \$ 16,514,564 |  |
| Net State Aid (excludes Additional State Aid)                                    | \$ 43,320,477 | \$ 44,060,842 | \$ 44,858,800 | \$ 46,378,024 |  |
| Additional State Aid   | \$ -          | \$ -          | \$ -          | \$ -          |  |
| <b>Total Funding Sources</b>   | \$ 64,610,160 | \$ 64,444,986 | \$ 65,540,400 | \$ 67,552,496 |  |
| <b>Funding Source by Resource-Object</b>   |               |               |               |               |  |
| State Aid (Resource Code 0000, Object Code 8011)                                 | \$ 43,320,477 | \$ 44,060,842 | \$ 44,858,800 | \$ 46,378,024 |  |
| EPA, Current Year (Resource 1400, Object Code 8012)                              | \$ 15,772,906 | \$ 15,724,236 | \$ 16,021,692 | \$ 16,514,564 |  |
| (P-2 plus Current Year Accrual)  |               |               |               |               |  |
| EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)                     | \$ 30,388     | \$ -          | \$ -          | \$ -          |  |
| (P-A less Prior Year Accrual)  |               |               |               |               |  |
| Property Taxes (Object 8021 to 8089)   | \$ 5,647,533  | \$ 4,790,664  | \$ 4,790,664  | \$ 4,790,664  |  |
| In-Lieu of Property Taxes (Object Code 8096)                                     | (130,756)     | (130,756)     | (130,756)     | (130,756)     |  |
| <b>Entitlement and Source Reconciliation</b>                                     |               |               |               |               |  |
| Basic Aid/Excess Tax District Status   | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid |  |
| Total LCFF Entitlement   | \$ 64,610,160 | \$ 64,444,986 | \$ 65,540,400 | \$ 67,552,496 |  |
| Additional State Aid   | \$ -          | \$ -          | \$ -          | \$ -          |  |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement)                  | \$ -          | \$ -          | \$ -          | \$ -          |  |
| Excess Taxes before Minimum State Aid  | \$ -          | \$ -          | \$ -          | \$ -          |  |
| Total Funding Sources  | \$ 64,610,160 | \$ 64,444,986 | \$ 65,540,400 | \$ 67,552,496 |  |
| <b>LCAP Percentage to Increase or Improve Services Calculation</b>               |               |               |               |               |  |
| Base Grant (Excludes add-ons for TIIG & Transportation)                          | \$ 49,198,290 | \$ 49,050,784 | \$ 49,978,384 | \$ 51,515,828 |  |
| Supplemental and Concentration Grant funding in the LCAP year                    | \$ 15,050,987 | \$ 15,030,876 | \$ 15,191,930 | \$ 15,659,267 |  |
| Projected Additional 15% Concentration Grant funding in the LCAP year            |               | \$ 1,700,345  | \$ 1,710,760  | \$ 1,763,387  |  |
| Percentage to Increase or Improve Services                                       |               | 30.64%        | 30.40%        | 30.40%        |  |



**General Fund  
(010)**

| Description   | Resource Codes | Object Codes           | 2023-24 Estimated Actuals      |                        |                             | 2024-25 Budget             |                         |                           | % Diff Column C & F |
|---|----------------|------------------------|--------------------------------|------------------------|-----------------------------|----------------------------|-------------------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)               | Restricted (B)         | Total Fund col. A + B (C)   | Unrestricted (D)           | Restricted (E)          | Total Fund col. D + E (F) |                     |
|   |                |                        |                                |                        |                             |                            |                         |                           |                     |
| <b>A. REVENUES</b>  |                |                        |                                |                        |                             |                            |                         |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 64,640,548.00                  | 0.00                   | 64,640,548.00               | 64,444,986.00              | 0.00                    | 64,444,986.00             | -0.3%               |
| 2) Federal Revenue  |                | 8100-8299              | 50,000.00                      | 9,981,197.95           | 10,031,197.95               | 50,000.00                  | 4,813,540.66            | 4,863,540.66              | -51.5%              |
| 3) Other State Revenue  |                | 8300-8599              | 2,039,862.21                   | 7,191,300.05           | 9,231,162.26                | 2,039,862.21               | 15,230,970.42           | 17,270,832.63             | 87.1%               |
| 4) Other Local Revenue  |                | 8600-8799              | 1,097,083.59                   | 2,910,456.98           | 4,007,540.57                | 1,054,819.33               | 3,597,116.14            | 4,651,935.47              | 16.1%               |
| 5) TOTAL, REVENUES  |                |                        | 67,827,493.80                  | 20,082,954.98          | 87,910,448.78               | 67,589,667.54              | 23,641,627.22           | 91,231,294.76             | 3.8%                |
| <b>B. EXPENDITURES</b>  |                |                        |                                |                        |                             |                            |                         |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 26,857,133.76                  | 6,945,198.11           | 33,802,331.87               | 28,130,563.30              | 7,319,748.28            | 35,450,311.58             | 4.9%                |
| 2) Classified Salaries  |                | 2000-2999              | 9,711,927.28                   | 2,845,642.30           | 12,557,569.58               | 10,058,544.52              | 3,698,826.63            | 13,757,371.15             | 9.6%                |
| 3) Employee Benefits  |                | 3000-3999              | 13,457,895.98                  | 6,001,544.45           | 19,459,440.43               | 14,308,977.10              | 6,848,911.95            | 21,157,889.05             | 8.7%                |
| 4) Books and Supplies   |                | 4000-4999              | 2,810,534.00                   | 7,901,651.91           | 10,712,185.91               | 1,981,406.88               | 6,195,628.08            | 8,177,034.96              | -23.7%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 7,053,846.43                   | 7,758,027.50           | 14,811,873.93               | 5,563,527.53               | 5,087,566.31            | 10,651,113.84             | -28.1%              |
| 6) Capital Outlay   |                | 6000-6999              | 4,485,944.72                   | 5,981,258.77           | 10,467,203.49               | 4,322,380.80               | 1,472,448.00            | 5,794,828.80              | -44.6%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 1,223,589.90<br>(1,044,688.30) | 5,000.00<br>954,688.30 | 1,228,589.90<br>(90,000.00) | 637,177.10<br>(668,489.80) | 10,000.00<br>575,489.80 | 647,177.10<br>(93,000.00) | -47.3%<br>3.3%      |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 64,556,183.77                  | 38,393,011.34          | 102,949,195.11              | 64,334,087.43              | 31,208,639.05           | 95,542,726.48             | -7.2%               |
| 9) TOTAL, EXPENDITURES  |                |                        | 3,271,310.03                   | (18,310,056.36)        | (15,038,746.33)             | 3,255,580.11               | (7,567,011.83)          | (4,311,431.72)            | -71.3%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                                |                        |                             |                            |                         |                           |                     |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                                |                        |                             |                            |                         |                           |                     |
| 1) Interfund Transfers  |                |                        |                                |                        |                             |                            |                         |                           |                     |
| a) Transfers In   |                | 8900-8929              | 3,000,000.00                   | 0.00                   | 3,000,000.00                | 1,000,000.00               | 0.00                    | 1,000,000.00              | -66.7%              |
| b) Transfers Out  |                | 7600-7629              | 0.00                           | 0.00                   | 0.00                        | 0.00                       | 0.00                    | 0.00                      | 0.0%                |
| 2) Other Sources/Uses   |                |                        |                                |                        |                             |                            |                         |                           |                     |
| a) Sources  |                | 8930-8979              | 0.00                           | 0.00                   | 0.00                        | 0.00                       | 0.00                    | 0.00                      | 0.0%                |
| b) Uses   |                | 7630-7699              | 0.00                           | 0.00                   | 0.00                        | 0.00                       | 0.00                    | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (5,402,344.33)                 | 5,402,344.33           | 0.00                        | (7,567,011.83)             | 7,567,011.83            | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (2,402,344.33)                 | 5,402,344.33           | 3,000,000.00                | (6,567,011.83)             | 7,567,011.83            | 1,000,000.00              | -66.7%              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        |                                |                        |                             |                            |                         |                           |                     |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                                |                        |                             |                            |                         |                           |                     |
| 1) Beginning Fund Balance   |                |                        |                                |                        |                             |                            |                         |                           |                     |
| a) As of July 1 - Unaudited   |                | 9791                   | 13,744,726.23                  | 15,043,032.46          | 28,787,758.69               | 14,613,691.93              | 2,135,320.43            | 16,749,012.36             | -41.8%              |
| b) Audit Adjustments  |                | 9793                   | 0.00                           | 0.00                   | 0.00                        | 0.00                       | 0.00                    | 0.00                      | 0.0%                |

| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|   |                |              |                           |                |                           |                  |                |                           |                     |
| c) As of July 1 - Audited (F1a + F1b)               |                |              | 13,744,726.23             | 15,043,032.46  | 28,787,758.69             | 14,613,691.93    | 2,135,320.43   | 16,749,012.36             | -41.8%              |
| d) Other Restatements                               |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)           |                |              | 13,744,726.23             | 15,043,032.46  | 28,787,758.69             | 14,613,691.93    | 2,135,320.43   | 16,749,012.36             | -41.8%              |
| 2) Ending Balance, June 30 (E + F1e)                |                |              | 14,613,691.93             | 2,135,320.43   | 16,749,012.36             | 11,302,260.21    | 2,135,320.43   | 13,437,580.64             | -19.8%              |
| Components of Ending Fund Balance                   |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                      |                | 9711         | 75,000.00                 | 0.00           | 75,000.00                 | 75,000.00        | 0.00           | 75,000.00                 | 0.0%                |
| Stores  |                | 9712         | 30,814.80                 | 0.00           | 30,814.80                 | 30,814.80        | 0.00           | 30,814.80                 | 0.0%                |
| Prepaid Items                                       |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others  |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                       |                | 9740         | 0.00                      | 2,135,320.43   | 2,135,320.43              | 0.00             | 2,135,320.43   | 2,135,320.43              | 0.0%                |
| c) Committed  |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                          |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                                   |                | 9760         | 0.00                      | 0.00           | 0.00                      | 2,000,000.00     | 0.00           | 2,000,000.00              | New                 |
| d) Assigned   |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                                   |                | 9780         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Unassigned/Unappropriated                        |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                  |                | 9789         | 14,507,877.13             | 0.00           | 14,507,877.13             | 9,196,445.41     | 0.00           | 9,196,445.41              | -36.6%              |
| Unassigned/Unappropriated Amount                    |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>G. ASSETS</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                               |                | 9110         | 13,931,790.82             | 7,516,451.58   | 21,448,242.40             |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) in Banks   |                | 9120         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| c) in Revolving Cash Account                        |                | 9130         | 75,000.00                 | 0.00           | 75,000.00                 |                  |                |                           |                     |
| d) with Fiscal Agent/Trustee                        |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit                     |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments                                      |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                              |                | 9200         | (195,889.11)              | 0.00           | (195,889.11)              |                  |                |                           |                     |
| 4) Due from Grantor Government                      |                | 9290         | 355,420.72                | (2,797,319.56) | (2,441,898.84)            |                  |                |                           |                     |
| 5) Due from Other Funds                             |                | 9310         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 30,814.80                 | 0.00           | 30,814.80                 |                  |                |                           |                     |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets                             |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |

**MYP**

| 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) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 64,444,986.00                | 1.70%                      | 65,540,400.00          | 3.07%                      | 67,552,496.00          |
| 2. Federal Revenues   | 8100-8299            | 50,000.00                    | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 2,039,862.21                 | 2.93%                      | 2,099,630.17           | 3.08%                      | 2,164,298.78           |
| 4. Other Local Revenues   | 8600-8799            | 1,054,819.33                 | 2.93%                      | 1,085,725.54           | 3.08%                      | 1,119,165.88           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 1,000,000.00                 | -98.10%                    | 19,000.00              | 0.00%                      | 19,000.00              |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (7,567,011.83)               | -0.04%                     | (7,564,311.22)         | 0.34%                      | (7,590,212.43)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 61,022,655.71                | 0.26%                      | 61,180,444.49          | 3.41%                      | 63,264,748.23          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 28,130,563.30          |                            | 28,507,512.85          |
| b. Step & Column Adjustment   |                      |                              |                            | 376,949.55             |                            | 382,000.67             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 28,130,563.30                | 1.34%                      | 28,507,512.85          | 1.34%                      | 28,889,513.52          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 10,058,544.52          |                            | 10,176,229.49          |
| b. Step & Column Adjustment   |                      |                              |                            | 117,684.97             |                            | 119,061.89             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 10,058,544.52                | 1.17%                      | 10,176,229.49          | 1.17%                      | 10,295,291.38          |
| 3. Employee Benefits  | 3000-3999            | 14,308,977.10                | 1.81%                      | 14,567,492.11          | 1.70%                      | 14,814,655.56          |
| 4. Books and Supplies   | 4000-4999            | 1,981,406.88                 | -23.10%                    | 1,523,775.12           | 2.87%                      | 1,567,507.46           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 5,563,527.53                 | -6.38%                     | 5,208,344.42           | 2.87%                      | 5,357,823.90           |
| 6. Capital Outlay   | 6000-6999            | 4,322,380.80                 | -9.04%                     | 3,931,700.89           | 2.87%                      | 4,044,540.71           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 637,177.10                   | 4.15%                      | 663,628.22             | 3.10%                      | 684,228.53             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (668,489.80)                 | -19.39%                    | (538,865.77)           | 0.00%                      | (538,865.77)           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 64,334,087.43                | -0.46%                     | 64,039,817.33          | 1.68%                      | 65,114,695.29          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|   |                      | (3,311,431.72)               |                            | (2,859,372.84)         |                            | (1,849,947.06)         |

| 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>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 14,613,691.93                |                            | 11,302,260.21          |                            | 8,442,887.37           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 11,302,260.21                |                            | 8,442,887.37           |                            | 6,592,940.31           |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 105,814.80                   |                            | 105,814.80             |                            | 105,814.80             |
| b. Restricted  | 9740         |                              |                            |                        |                            |                        |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         | 2,000,000.00                 |                            |                        |                            |                        |
| d. Assigned  | 9780         | 0.00                         |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 9,196,445.41                 |                            | 8,337,072.57           |                            | 6,487,125.51           |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)  |              | 11,302,260.21                |                            | 8,442,887.37           |                            | 6,592,940.31           |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 9,196,445.41                 |                            | 8,337,072.57           |                            | 6,487,125.51           |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 9,196,445.41                 |                            | 8,337,072.57           |                            | 6,487,125.51           |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 4,813,540.66                 | -10.67%                    | 4,299,734.38           | 0.00%                      | 4,299,734.38           |
| 3. Other State Revenues   | 8300-8599            | 15,230,970.42                | -65.86%                    | 5,199,939.53           | 3.08%                      | 5,360,097.66           |
| 4. Other Local Revenues   | 8600-8799            | 3,597,116.14                 | 0.00%                      | 3,597,116.14           | 0.00%                      | 3,597,116.14           |
| 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            | 7,567,011.83                 | -0.04%                     | 7,564,311.22           | 0.34%                      | 7,590,212.43           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 31,208,639.05                | -33.80%                    | 20,661,101.27          | 0.90%                      | 20,847,160.61          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 7,319,748.28           |                            | 5,032,754.99           |
| b. Step & Column Adjustment   |                      |                              |                            | 66,547.18              |                            | 67,438.92              |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (2,353,540.47)         |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 7,319,748.28                 | -31.24%                    | 5,032,754.99           | 1.34%                      | 5,100,193.91           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 3,698,826.63           |                            | 3,499,294.90           |
| b. Step & Column Adjustment   |                      |                              |                            | 40,468.27              |                            | 40,941.75              |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (240,000.00)           |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 3,698,826.63                 | -5.39%                     | 3,499,294.90           | 1.17%                      | 3,540,236.65           |
| 3. Employee Benefits  | 3000-3999            | 6,848,911.95                 | -7.77%                     | 6,316,761.73           | 1.64%                      | 6,420,188.68           |
| 4. Books and Supplies   | 4000-4999            | 6,195,628.08                 | -47.16%                    | 3,273,731.29           | 2.87%                      | 3,367,687.38           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 5,087,586.31                 | -50.10%                    | 2,538,704.73           | 5.74%                      | 2,684,426.39           |
| 6. Capital Outlay   | 6000-6999            | 1,472,448.00                 | -84.46%                    | 228,810.01             | 2.87%                      | 235,376.86             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 10,000.00                    | 0.00%                      | 10,000.00              | 0.00%                      | 10,000.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 575,489.80                   | -22.52%                    | 445,865.77             | 0.00%                      | 445,865.77             |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 31,208,639.05                | -31.60%                    | 21,345,923.42          | 2.15%                      | 21,803,975.64          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|   |                      | 0.00                         |                            | (684,822.15)           |                            | (956,815.03)           |

| 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>D. FUND BALANCE</b>   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 2,135,320.43                 |                            | 2,135,320.43           |                            | 1,450,498.28           |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 2,135,320.43                 |                            | 1,450,498.28           |                            | 493,683.25             |
| <b>3. Components of Ending Fund Balance</b>  |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            |                        |                            |                        |
| b. Restricted  | 9740         | 2,135,320.43                 |                            | 1,450,498.28           |                            | 493,683.25             |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         |                              |                            |                        |                            |                        |
| d. Assigned  | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)  |              | 2,135,320.43                 |                            | 1,450,498.28           |                            | 493,683.25             |
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                              |                            |                        |                            |                        |
| 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.)   |              |                              |                            |                        |                            |                        |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>  |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| B1d & B2d - reduce "one-time" expenditures aligned with "one-time" funding   |              |                              |                            |                        |                            |                        |



| 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) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 64,444,986.00                | 1.70%                      | 65,540,400.00          | 3.07%                      | 67,552,496.00          |
| 2. Federal Revenues   | 8100-8299            | 4,863,540.66                 | -11.59%                    | 4,299,734.38           | 0.00%                      | 4,299,734.38           |
| 3. Other State Revenues   | 8300-8599            | 17,270,832.63                | -57.73%                    | 7,299,569.70           | 3.08%                      | 7,524,396.44           |
| 4. Other Local Revenues   | 8600-8799            | 4,651,935.47                 | 0.66%                      | 4,682,841.68           | 0.71%                      | 4,716,282.02           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 1,000,000.00                 | -98.10%                    | 19,000.00              | 0.00%                      | 19,000.00              |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 92,231,294.76                | -11.26%                    | 81,841,545.76          | 2.77%                      | 84,111,908.84          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 35,450,311.58          |                            | 33,540,267.84          |
| b. Step & Column Adjustment   |                      |                              |                            | 443,496.73             |                            | 449,439.59             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (2,353,540.47)         |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 35,450,311.58                | -5.39%                     | 33,540,267.84          | 1.34%                      | 33,989,707.43          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 13,757,371.15          |                            | 13,675,524.39          |
| b. Step & Column Adjustment   |                      |                              |                            | 158,153.24             |                            | 160,003.64             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (240,000.00)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 13,757,371.15                | -0.59%                     | 13,675,524.39          | 1.17%                      | 13,835,528.03          |
| 3. Employee Benefits  | 3000-3999            | 21,157,889.05                | -1.29%                     | 20,884,253.84          | 1.68%                      | 21,234,844.24          |
| 4. Books and Supplies   | 4000-4999            | 8,177,034.96                 | -41.33%                    | 4,797,506.41           | 2.87%                      | 4,935,194.84           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 10,651,113.84                | -27.27%                    | 7,747,049.15           | 3.81%                      | 8,042,250.29           |
| 6. Capital Outlay   | 6000-6999            | 5,794,828.80                 | -28.20%                    | 4,160,510.90           | 2.87%                      | 4,279,917.57           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 647,177.10                   | 4.09%                      | 673,628.22             | 3.06%                      | 694,228.53             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (93,000.00)                  | 0.00%                      | (93,000.00)            | 0.00%                      | (93,000.00)            |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 95,542,726.48                | -10.63%                    | 85,385,740.75          | 1.80%                      | 86,918,670.93          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|   |                      | (3,311,431.72)               |                            | (3,544,194.99)         |                            | (2,806,762.09)         |

| 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>D. FUND BALANCE</b>  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |              | 16,749,012.36                |                            | 13,437,580.64          |                            | 9,893,385.65           |
| 2. Ending Fund Balance (Sum lines C and D1)   |              | 13,437,580.64                |                            | 9,893,385.65           |                            | 7,086,623.56           |
| <b>3. Components of Ending Fund Balance</b>   |              |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719    | 105,814.80                   |                            | 105,814.80             |                            | 105,814.80             |
| b. Restricted   | 9740         | 2,135,320.43                 |                            | 1,450,498.28           |                            | 493,683.25             |
| <b>c. Committed</b>   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760         | 2,000,000.00                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| <b>e. Unassigned/Unappropriated</b>   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 9,196,445.41                 |                            | 8,337,072.57           |                            | 6,487,125.51           |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                 |              | 13,437,580.64                |                            | 9,893,385.65           |                            | 7,086,623.56           |
| <b>E. AVAILABLE RESERVES</b>  |              |                              |                            |                        |                            |                        |
| <b>1. General Fund</b>  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 9,196,445.41                 |                            | 8,337,072.57           |                            | 6,487,125.51           |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)   | 979Z         |                              |                            | 0.00                   |                            | 0.00                   |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 9,196,445.41                 |                            | 8,337,072.57           |                            | 6,487,125.51           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 9.63%                        |                            | 9.76%                  |                            | 7.46%                  |
| <b>F. RECOMMENDED RESERVES</b>  |              |                              |                            |                        |                            |                        |
| <b>1. Special Education Pass-through Exclusions</b>   |              |                              |                            |                        |                            |                        |
| 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:<br>1. Enter the name(s) of the SELPA(s):<br><hr/>  |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(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) |              |                              |                            |                        |                            |                        |
| 2. District ADA   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 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)  |              |                              |                            |                        |                            |                        |
| 3. Calculating the Reserves   |              | 3,835.52                     |                            | 3,835.52               |                            | 3,835.52               |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 95,542,726.48                |                            | 85,385,740.75          |                            | 86,918,670.93          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)   |              | 95,542,726.48                |                            | 85,385,740.75          |                            | 86,918,670.93          |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)   |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 2,866,281.79                 |                            | 2,561,572.22           |                            | 2,607,560.13           |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 2,866,281.79                 |                            | 2,561,572.22           |                            | 2,607,560.13           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                          |                            | YES                    |                            | YES                    |

## SSC School District and Charter School Financial Projection Dashboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor’s 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF PLANNING FACTORS                |         |                      |         |         |         |
|--------------------------------------|---------|----------------------|---------|---------|---------|
| Factor                               | 2023-24 | 2024-25 <sup>1</sup> | 2025-26 | 2026-27 | 2027-28 |
| Department of Finance Statutory COLA | 8.22%   | 1.07%                | 2.93%   | 3.08%   | 3.30%   |

| LCFF GRADE SPAN FACTORS FOR 2024-25                |          |          |          |          |
|--|----------|----------|----------|----------|
| Entitlement Factors per ADA*                       | TK-3     | 4-6      | 7-8      | 9-12     |
| 2023-24 Base Grants                                | \$9,919  | \$10,069 | \$10,367 | \$12,015 |
| Statutory COLA of 1.07%                            | \$106    | \$108    | \$111    | \$129    |
| 2024-25 Base Grants                                | \$10,025 | \$10,177 | \$10,478 | \$12,144 |
| Grade Span Adjustment Factors                      | 10.4%    | –        | –        | 2.6%     |
| Grade Span Adjustment Amounts                      | \$1,043  | –        | –        | \$316    |
| 2024-25 Adjusted Base Grants <sup>2</sup>          | \$11,068 | \$10,177 | \$10,478 | \$12,460 |
| Transitional Kindergarten (TK) Add-On <sup>3</sup> | \$3,077  | –        | –        | –        |

\*Average daily attendance (ADA)

| OTHER PLANNING FACTORS                      |                      |         |         |         |         |         |
|---|----------------------|---------|---------|---------|---------|---------|
| Factors                                     |                      | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| California CPI                              |                      | 3.33%   | 3.10%   | 2.86%   | 2.87%   | 2.80%   |
| California Lottery                          | Unrestricted per ADA | \$177   | \$177   | \$177   | \$177   | \$177   |
|   | Restricted per ADA   | \$72    | \$72    | \$72    | \$72    | \$72    |
| Mandate Block Grant (District) <sup>4</sup> | Grades K-8 per ADA   | \$37.81 | \$38.21 | \$39.33 | \$40.54 | \$41.88 |
|   | Grades 9-12 per ADA  | \$72.84 | \$73.62 | \$75.78 | \$78.11 | \$80.69 |
| Mandate Block Grant (Charter) <sup>4</sup>  | Grades K-8 per ADA   | \$19.85 | \$20.06 | \$20.65 | \$21.29 | \$21.99 |
|   | Grades 9-12 per ADA  | \$55.17 | \$55.76 | \$57.39 | \$59.16 | \$61.11 |
| Interest Rate for Ten-Year Treasuries       |                      | 4.32%   | 4.19%   | 3.76%   | 3.70%   | 3.70%   |
| CalSTRS Employer Rate <sup>5</sup>          |                      | 19.10%  | 19.10%  | 19.10%  | 19.10%  | 19.10%  |
| CalPERS Employer Rate <sup>5</sup>          |                      | 26.68%  | 27.05%  | 27.60%  | 28.00%  | 29.20%  |
| Unemployment Insurance Rate <sup>6</sup>    |                      | 0.05%   | 0.05%   | 0.05%   | 0.05%   | 0.05%   |
| Minimum Wage <sup>7</sup>                   |                      | \$16.00 | \$16.50 | \$17.00 | \$17.40 | \$17.90 |

| STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25 |                    |
|--|--------------------|
| Reserve Requirement                            | District ADA Range |
| The greater of 5% or \$87,000                  | 0 to 300           |
| The greater of 4% or \$87,000                  | 301 to 1,000       |
| 3%   | 1,001 to 30,000    |
| 2%   | 30,001 to 250,000  |
| 1%   | 250,001 and higher |

<sup>1</sup>Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

<sup>2</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>3</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>4</sup>The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

<sup>5</sup>California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2024-25 is final, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.

**Adult Education  
Fund  
110**

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 164,948.25                   | 164,948.25        | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 1,325,804.58                 | 1,325,804.58      | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 113,923.55                   | 363,467.71        | 219.0%                |
| 5) TOTAL, REVENUES  |                |                         | 1,604,676.38                 | 1,854,220.54      | 15.6%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 450,262.10                   | 439,223.00        | -2.5%                 |
| 2) Classified Salaries  |                | 2000-2999               | 241,595.86                   | 248,907.52        | 3.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 269,507.97                   | 272,463.44        | 1.1%                  |
| 4) Books and Supplies   |                | 4000-4999               | 202,988.62                   | 201,591.92        | -0.7%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 80,732.51                    | 82,901.18         | 2.7%                  |
| 6) Capital Outlay   |                | 6000-6999               | 11,000.00                    | 11,000.00         | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,256,087.06                 | 1,256,087.06      | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 348,589.32                   | 598,133.48        | 71.6%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 348,589.32                   | 598,133.48        | 71.6%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 703,743.74                   | 1,052,333.06      | 49.5%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 703,743.74                   | 1,052,333.06      | 49.5%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 703,743.74                   | 1,052,333.06      | 49.5%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 1,052,333.06                 | 1,650,466.54      | 56.8%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 939,462.07                   | 1,424,724.56      | 51.7%                 |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 112,870.99                   | 225,741.98        | 100.0%                |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 462,971.38                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | (111,505.33)                 |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 351,466.05                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 8,292.87                     |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 8,292.87                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 343,173.18                   |                   |                       |
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years               |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from                               |                |              |                              |                   |                       |
| Federal Sources  |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| Career and Technical Education                           | 3500-3599      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 164,948.25                   | 164,948.25        | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 164,948.25                   | 164,948.25        | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year            |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                                  | 6391           | 8590         | 839,780.00                   | 839,780.00        | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 486,024.58                   | 486,024.58        | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,325,804.58                 | 1,325,804.58      | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 13,000.00                    | 13,000.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 100,923.55                   | 350,467.71        | 247.3%                |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 113,923.55                   | 363,467.71        | 219.0%                |
| TOTAL, REVENUES  |                |              | 1,604,676.38                 | 1,854,220.54      | 15.6%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 343,262.00                   | 343,262.00        | 0.0%                  |

# **Cafeteria Fund**

## **130**



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,725,000.00                 | 1,725,000.00      | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 546,000.00                   | 546,000.00        | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 642,329.00                   | 642,329.00        | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 2,913,329.00                 | 2,913,329.00      | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 1,352,797.50                 | 1,448,358.57      | 7.1%                  |
| 3) Employee Benefits  |                | 3000-3999               | 574,218.32                   | 633,179.68        | 10.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 1,614,000.00                 | 1,611,589.92      | -0.1%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 59,500.00                    | 59,500.00         | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 12,000.00                    | 12,000.00         | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 90,000.00                    | 93,000.00         | 3.3%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,702,515.82                 | 3,857,628.17      | 4.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (789,186.82)                 | (944,299.17)      | 19.7%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (789,186.82)                 | (944,299.17)      | 19.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,899,623.84                 | 1,110,437.02      | -41.5%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,899,623.84                 | 1,110,437.02      | -41.5%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,899,623.84                 | 1,110,437.02      | -41.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         |                              |                   |                       |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 44,555.35                    | 0.00              | -100.0%               |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 1,065,881.67                 | 166,137.85        | -84.4%                |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                         |                              |                   |                       |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                |                         |                              |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                |                         |                              |                   |                       |
|   |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 65,511.12                    |                   |                       |
| 6) Stores  |                | 9320         | 44,555.35                    |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 1,290,192.81                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 14,206.55                    |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 14,206.55                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 1,275,986.26                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 1,725,000.00                 | 1,725,000.00      | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 1,725,000.00                 | 1,725,000.00      | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 546,000.00                   | 546,000.00        | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 546,000.00                   | 546,000.00        | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 29.00                        | 29.00             | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 40,000.00                    | 40,000.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 602,300.00                   | 602,300.00        | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 642,329.00                   | 642,329.00        | 0.0%                  |
| TOTAL, REVENUES  |                |              | 2,913,329.00                 | 2,913,329.00      | 0.0%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 548,021.45                   | 567,572.42        | 3.6%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 319,590.56                   | 319,590.00        | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 485,185.49                   | 561,196.15        | 15.7%                 |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 1,352,797.50                 | 1,448,358.57      | 7.1%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 326,287.84                   | 339,804.08        | 4.1%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 102,419.25                   | 109,795.23        | 7.2%                  |

**Deferred  
Maintenance Fund  
140**

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 50,000.00                    | 35,000.00         | -30.0%                |
| 5) TOTAL, REVENUES  |                |                         | 50,000.00                    | 35,000.00         | -30.0%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 38,100.00                    | 50,000.00         | 31.2%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 583,500.00                   | 50,000.00         | -91.4%                |
| 6) Capital Outlay   |                | 6000-6999               | 298,000.00                   | 100,000.00        | -66.4%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 919,600.00                   | 200,000.00        | -78.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (869,600.00)                 | (165,000.00)      | -81.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (869,600.00)                 | (165,000.00)      | -81.0%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,914,418.88                 | 1,044,818.88      | -45.4%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,914,418.88                 | 1,044,818.88      | -45.4%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,914,418.88                 | 1,044,818.88      | -45.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 1,044,818.88                 | 879,818.88        | -15.8%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 738,700.01                   | 738,700.01        | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 306,118.87                   | 141,118.87        | -53.9%                |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,190,065.82                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 1,190,065.82                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                      |                |              | 1,190,065.82                 |                   |                       |
| <b>LCFF SOURCES</b>   |                |              |                              |                   |                       |
| LCFF Transfers  |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                               |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                  |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 50,000.00                    | 35,000.00         | -30.0%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 50,000.00                    | 35,000.00         | -30.0%                |
| TOTAL, REVENUES   |                |              | 50,000.00                    | 35,000.00         | -30.0%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |

**Special Reserve for  
Postemployment  
Benefits  
200**

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 70,000.00                    | 70,000.00         | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 70,000.00                    | 70,000.00         | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 70,000.00                    | 70,000.00         | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 70,000.00                    | 70,000.00         | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,828,172.30                 | 2,898,172.30      | 2.5%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,828,172.30                 | 2,898,172.30      | 2.5%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,828,172.30                 | 2,898,172.30      | 2.5%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 2,898,172.30                 | 2,968,172.30      | 2.4%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 2,898,172.30                 | 2,968,172.30      | 2.4%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 2,892,970.24                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 2,892,970.24                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                       |                |              | 2,892,970.24                 |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Interest   |                | 8660         | 70,000.00                    | 70,000.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 70,000.00                    | 70,000.00         | 0.0%                  |
| TOTAL, REVENUES  |                |              | 70,000.00                    | 70,000.00         | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs              |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| 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%                  |



**Capital Facilities  
Fund  
250**

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 205,000.00                   | 120,000.00        | -41.5%                |
| 5) TOTAL, REVENUES  |                |                         | 205,000.00                   | 120,000.00        | -41.5%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 66,900.00                    | 100,000.00        | 49.5%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 66,900.00                    | 100,000.00        | 49.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 138,100.00                   | 20,000.00         | -85.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 138,100.00                   | 20,000.00         | -85.5%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 836,025.72                   | 974,125.72        | 16.5%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 836,025.72                   | 974,125.72        | 16.5%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 836,025.72                   | 974,125.72        | 16.5%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 974,125.72                   | 994,125.72        | 2.1%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 974,125.72                   | 994,125.72        | 2.1%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 966,431.34                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 1,618.13                     |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 968,049.47                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 1,056.00                     |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 1,056.00                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 966,993.47                   |                   |                       |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Tax Relief Subventions                                      |                |              |                              |                   |                       |
| Restricted Levies - Other                                   |                |              |                              |                   |                       |
| Homeowners' Exemptions                                      |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| County and District Taxes                                   |                |              |                              |                   |                       |
| Other Restricted Levies                                     |                |              |                              |                   |                       |
| Secured Roll  |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0%                  |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0%                  |
| Non-Ad Valorem Taxes  |                |              |                              |                   |                       |
| Parcel Taxes  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other   |                | 8622         | 75,000.00                    | 0.00              | -100.0%               |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 25,000.00                    | 20,000.00         | -20.0%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts  |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                   |                | 8681         | 105,000.00                   | 100,000.00        | -4.8%                 |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 205,000.00                   | 120,000.00        | -41.5%                |
| TOTAL, REVENUES   |                |              | 205,000.00                   | 120,000.00        | -41.5%                |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

**County School  
Facilities Fund  
350**

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 1,315,886.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 1,315,886.00                 | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,315,886.00                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 1,315,886.00                 | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (1,315,886.00)               | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| 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 (F1a + F1b)   |                |                         | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 1,315,886.00                 | 0.00              | -100.0%               |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,315,886.00                 | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES  |                |              | 1,315,886.00                 | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

**Special Reserve  
Fund for Capital  
Outlay Projects  
400**

| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 850,000.00                   | 500,000.00        | -41.2%                |
| 5) TOTAL, REVENUES  |                |                         | 850,000.00                   | 500,000.00        | -41.2%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 8,248,540.31                 | 8,000,000.00      | -3.0%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 8,248,540.31                 | 8,000,000.00      | -3.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (7,398,540.31)               | (7,500,000.00)    | 1.4%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 1,315,886.00                 | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 3,000,000.00                 | 1,000,000.00      | -66.7%                |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 18,000.00                    | 0.00              | -100.0%               |
| 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  |                |                         | (1,666,114.00)               | (1,000,000.00)    | -40.0%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (9,064,654.31)               | (8,500,000.00)    | -6.2%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 35,076,392.00                | 26,011,737.69     | -25.8%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 35,076,392.00                | 26,011,737.69     | -25.8%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 35,076,392.00                | 26,011,737.69     | -25.8%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 26,011,737.69                | 17,511,737.69     | -32.7%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 1,510,818.20                 | 0.00              | -100.0%               |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 24,500,919.49                | 17,511,737.69     | -28.5%                |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 31,746,748.85                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |



| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 31,746,748.85                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 3,453.31                     |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 3,453.31                     |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 31,743,295.54                |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| Pass-Through Revenues from State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                            | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                     | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 850,000.00                   | 500,000.00        | -41.2%                |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 850,000.00                   | 500,000.00        | -41.2%                |
| TOTAL, REVENUES   |                |              | 850,000.00                   | 500,000.00        | -41.2%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |