

Rio School District 2024-25 Adopted Budget



Budget, July 1 TABLE OF CONTENTS

Rio Elementary Ventura County

56 72561 0000000 Form TC F8B99RUZP8(2024-25)

G = General Ledger Data; S = Supplemental Data

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

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51	Bond Interest and Redemption Fund		G	G	
52	Debt Service Fund for Blended Component Units		G	G	
53	Tax Override Fund				
56	Debt Service Fund				
57	Foundation Permanent Fund				
61	Cafeteria Enterprise Fund				
	Charter Schools Enterprise Fund				
63	Other Enterprise Fund				
	Warehouse Revolving Fund				
	Self-Insurance Fund				
71	Retiree Benefit Fund				
73	Foundation Private-Purpose Trust Fund				
	Warrant/Pass- Through Fund				
	Student Body Fund				
	Average Daily Attendance	,	S	S	
	Schedule of Capital Assets				
	Cashflow Worksheet				
СВ	Budget Certification			s	
CC	Workers' Compensation Certification			s	
CEA	Current Expense Formula/Minimum Classroom Comp Actuals		G		
CEB	Current Expense Formula/Minimum Classroom Comp Budget			G	
DEBT	Schedule of Long-Term Liabilities				
	Every Student Succeeds Act Maintenance of Effort		G		
ICR	Indirect Cost Rate Worksheet		G		
L	Lottery Report		G		

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

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

56 72561 000000 Form Cl F8B99RUZP8(2024-25

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ANNUAL	BUDGET	REPORT

July 1, 2024 Budget Adoption

Select applicable boxes:

Budget available for inspection at:

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

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Place:	Rio School District 1800 Solar Drive 3rd Floor, Oxnard, CA 93030	Place:	Rio School District 1800 Solar Drive 3rd Floor, Oxnard, CA 93030
Date:	05/24/2024	Date:	06/05/2024
		Time:	
Adoption Date:	06/26/24		
Signed:			
	Clerk/Secretary of the Governing Board		
	(Original signature required)		
ntact person for a	additional information on the budget reports:		
Name:	Wael Saleh	Telephone:	805 485-3111
Title	Assistant Consideration Final Contra	E mail:	

Bublio Hoorings

Criteria and Standards Review Summary

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

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

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

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Using Opening Revenues to Fund One-time Expenditures of the Revenues of Contingent Revenues of Fund One-time Expenditures of Contingent Revenues Revenues of Contingent Revenues Rev	JPPLEMENTAL INFORM			No	Yes
S3 Using Orgoling Reviewed to Fund One-time Superindures that are funded with one-time resources? S4 Contributions S5 Contributions S5 Contributions S6 Contributions S6 Contributions S6 Contributions S7 Contributions S8 Contributions S9	S1	Contingent Liabilities		X	
S4 Contingent Revenues ongoing general fund revenues? S4 Contingent Revenues of the appropriate revenues of the budget or the subsequent fiscal years contingent on reauthorization by the local government, apocial legislation, or other definitive act (e.g., panet lasers, froat searches) S5 Contributions	S2				x
contingent on reauthorization by the local government, apecial legislation, or other definitive and (e.g., pascel taxer, froath searur set) S5 Contributions Have confiductions from unrestricted to restricted resources, or transfers to or from the general found to over operating deficits, changed by more than the standard for the budget or two subsequent facial years? No Year S6 Long-term Commitments Does the district have long-term (multity ear) commitments or debt agreements? If yes, have annual pay ment for the budget or two subsequent facial years for increased over prior years* (2025-24) annual payment? S7a Postemplayment Benefits Other than Pensions (PDES) 17 yes, are they lifetime benefits? If yes, a to benefits continue beyond age 857 If yes, a benefits for funded by any-asy-group? S7b Other Self-insurance Benefits Chiter Self-insurance Benefits Does the district provide postemplayment benefits of the third pensions (PDES) S8 Status of Labor Agreements Agreements Changement/supervisor/contractive pensions (PDES) S9 Local Control and Accountability Plan (LCAP) Local Control and Accountability Plan (LCAP) Adoption date of the LCAP or an update to the LCAP or an update to the LCAP as described in the Local Control and Accountability Plan (LCAP) An opening the local pension of the LCAP or an update to the LCAP as described in the Local Control and Accountability Plan (LCAP) An opening the local pension of the LCAP or an update to the LCAP as described in the Local Control and Accountability Plan (LCAP) An opening the LCAP or an update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Templates A1 Negative Cash Flow Do cash file work place from the three district will and the budget year? A2 Independent Poetion Control A3 Declining Encolined A6 Salary Increases Exceed COLA A8 Independent Poetion Control A9 Declining Encolined A7 Independent Poetion Control A9 Change de CBB or Superintendent A7 Independent Florations Control Beat set of t	S3			х	
Information	S4	Contingent Revenues	contingent on reauthorization by the local government, special legislation, or	x	
Does the district have long-term (multilyear) commitments or debt agreements? - If yee, have annual payments for the budget or two subsequent fiscal years increased over prior years (2023-24a) annual payment? S7a Postemployment Benefits Other than Pensions F7sa Postemployment Benefits F7sa Postemployment Benefits F7sa Postemployment Benefits F7sa Postemployment Benefits F7sa Postemployment Benefits Other than Pensions F7sa Postemployment Benefits Other than Pensions F7sa Postemployment Benefits F7sa Postemployment Benefits F7sa Postemployment Benefits Other than Pensions F7sa P	S5	Contributions	from the general fund to cover operating deficits, changed by more than the	x	
- If yee, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? S78 Postemployment Benefits Other than Pensions (OPER) - If yee, are they lifetime benefits other than pensions (OPER) - If yee, are they lifetime benefits? - If yee, are they lifetime benefits or they lifetime benefits or lifetime If yee, are they lifetime benefits? - If yee, are they lifetime benefits or lifetime benefits? - If yee, are they lifetime benefits or lifetime benefits? - If yee, are they lifetime benefits or lifetime benefits or lifetime benefits or lifetime benefits or lifetime benef	JPPLEMENTAL INFORMA	ATION (continued)	·	No	Yes
If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment? X	S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
Pensione OPEBIY If yes, are they lifetime benefits? If yes, do benefits continue beyond age 85? If yes, do benefits funded by pay-as-you-go? S7b Other Self-insurance Benefits Opes the district provide other self-insurance benefits (e.g., workers' compensation, employs the shalth and welfare, or property and liability? X S8 Status of Labor Agreements Ocidinated (Section S8A, Line 1) Classified? (Section S8A, Line 1) Management/supervisor/confidential? (Section S8A, Line 1) Management/supervisor/confidential? (Section S8A, Line 1) X X X X X X X X S9 Local Control and Accountability Plan (LCAP) Adoption date of the budget year? Adoption date of the LCAP or an update to the LCAP: Adoption date of the LCAP are dependent and accountability Plan and Annual Update Template? A1 Negative Cash Flow No gettine of the Section show that the district will and the budget year with a negative cash balance in the general fund? X Does the school district's budget include the expenditures necessary to implement the LCAP or an annual update to ACP are described in the Local Control and Accountability Plan and Annual Update Template? A2 Independent Position Control Is personnel position control independent from the payroll system? X A3 Declining Errollment Is enrollment decreasing in both the prior fiscal year and budget year? X A4 New Charler Schools Impacting District Errollment Selection of the Section show that the district budget independent from the payroll system? X A5 Salary Increases Exceed COLA Hate district renollment in both the prior fiscal year and budget year? X A6 Uncapped Health Benefits Uncapped Health Benefits Local Control worker would result in salary increases that are expected to exceed the projected stale funded cost-of-living adjustment? X Poditional Fiscal Lindicators (continued) No Yet Yet A6 Uncapped Health Benefits Local Districts financial System independent from the county office system? X Local Control and Accountability Plan independent f			If yes, have annual payments for the budget or two subsequent fiscal years		х
S7b Other Self-insurance Benefits S7b Other Self-i	S7a	, ,			х
S7b Other Self-insurance Benefits Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welf are, or property and liability)? S8 Status of Labor Are salary and benefit negotiations still open for: Certificated? (Section S8A, Line 1) Classified? (Section S8A, Line 1) Did or will the school district's governing board adopt an LCAP or an update to the LCAP or an update or an update to the LCAP or an update to the LCAP or an update or an update to the LCAP or an update or an update to the LCAP or an update or an u			If yes, are they lifetime benefits?		х
S7b Other Self-insurance Benefits Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? S8 Status of Labor Agreements Agreements			If yes, do benefits continue beyond age 65?		х
S8 Status of Labor Agreements Agreements - Certificated? (Section S8A, Line 1) - Certificated? (Section S8A, Line 1) - Calastified? (Section S8A, Line 1) - Management/supervisor/confidential? (Section S8A, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1) - X - Management/supervisor/confidential? (Section S8C, Line 1)			If yes, are benefits funded by pay-as-you-go?		х
Agreements - Certificated? (Section S8A, Line 1) - Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1) - Management/supervisor/confidential English (Section S8C, Line 1) - Management/supervisor/confidential English (Section S8C, Line 1) - Management/supervisor/co	S7b	Other Self-insurance Benefits	The state of the s	x	
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S9 Local Control and Accountability Plan (LCAP) S10 LCAP Expenditures Destrict Englishment the LCAP of an update to the LCAP as described in the Local Control and Accountability Plan to the LCAP of an anual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? No Yes Adoption date of the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? No Yes A1 Negative Cash Flow Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? A2 Independent Position Control Is personnel position control independent from the payroll system? A3 Declining Enrollment Is errollment decreasing in both the prior fiscal year and budget year? A4 New Charler Schools Impacting District Enrollment A5 Salary Increases Exceed COLA Has the district enrollment, either in the prior fiscal year and budget year? A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district provide uncapped (100% employer paid) health benefits for current or retired employees? A8 Fiscal Distress Reports Descriptional Have there been personnel changes in the superintendent or chief business Y		Agreements	Certificated? (Section S8A, Line 1)	x	
S9 Local Control and Accountability Plan (LCAP) - Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? - Adoption date of the LCAP or an update to the LCAP: - Adoption date of the LCAP or an update to the LCAP: - Adoption date of the LCAP or an update to the LCAP: - Adoption date of the LCAP or an update to the LCAP: - Adoption date of the LCAP or an update to the LCAP: - Adoption date of the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? - No Year Opportunity Plan a			Classified? (Section S8B, Line 1)	x	
S9 Local Control and Accountability Plan (LCAP) - Did or will the school district's governing board adopt an LCAP or an update to the LCAP. - Adoption date of the LCAP or an update to the LCAP: - Does the school district's budget regressive for the budget year? - Adoption date of the LCAP or an update to the LCAP: - Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? - No Yes - Ad Negative Cash Flow - No Seath Flow - Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? - Ad Independent Position Control - Is personnel position control independent from the payroll system? - Ad New Charfer Schools Impacting - The Independent of the CAP or an update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? - No Yes - Ad New Charfer Schools Impacting - Independent from the payroll system? - Ad New Charfer Schools Impacting - Independent from the payroll system? - Ad New Charfer Schools Impacting - The Independent from the payroll system? - Ad Salary Increases Exceed COLA - Has the district enrichment, either in the prior fiscal year or budget year? - Ad Salary Increases Exceed COLA - Has the district enrichment in the prior fiscal year or budget year? - Ad Uncapped Health Benefits - Subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? - Ad Independent Financial System - Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? - Ad Independent Financial System - Subsequent from the county office system? - Ad Independent Financial System - Subsequent from the county office system? - Ad Independent Financial System - Subsequent for the COE Jurian and proports that indicate fiscal distress? I			Management/supervisor/confidential? (Section S8C, Line 1)		
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Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? No Yes A1 Negative Cash Flow Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? A2 Independent Position Control Is personnel position control independent from the payroll system? A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? A4 New Charter Schools Impacting District Enrollment with district's enrollment, either in the prior fiscal year or budget year? A5 Salary Increases Exceed COLA Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? A8 Fiscal Distress Reports Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42/127.6(a). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business			Adoption date of the LCAP or an update to the LCAP:	06/05	/2024
A1 Negative Cash Flow Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? A2 Independent Position Control Is personnel position control independent from the payroll system? A3 Declining Enrollment Is enrollment decreasing in both the prior fiscal year and budget year? A4 New Charter Schools Impacting District Enrollment Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? A5 Salary Increases Exceed COLA Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? A8 Fiscal Distress Reports Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). Have there been personnel changes in the superintendent or chief business	S10	LCAP Expenditures	implement the LCAP or annual update to the LCAP as described in the Local		х
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A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? A8 Fiscal Distress Reports Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A5	Salary Increases Exceed COLA	subsequent fiscal years of the agreement would result in salary increases that	x	
A6 Uncapped Health Benefits Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? A7 Independent Financial System Is the district's financial system independent from the county office system? A8 Fiscal Distress Reports Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	DDITIONAL FISCAL INDI	CATORS (continued)		No	Yes
A8 Fiscal Distress Reports Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business					
A8 Fiscal Distress Reports Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). A9 Change of CBO or Superintendent Have there been personnel changes in the superintendent or chief business	A7	Independent Financial System	Is the district's financial system independent from the county office system?	x	
	A8	Fiscal Distress Reports		x	
	A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

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

56 72561 000000 Form Ct F8B99RUZP8(2024-2!

Signed For additional	This school district is not self-insured for workers' compensation claims. Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: Wael Saleh Assistant Superintendent, Fiscal Services 805 485-3111	Date of Meeting:	6/26/2024
Signed For additional	Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact: Wael Saleh	Date of Meeting:	6/26/2024
Signed	Clerk/Secretary of the Governing Board (Original signature required) I information on this certification, please contact:	Date of Meeting:	6/26/2024
Signed	Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting:	6/26/2024
	Clerk/Secretary of the Governing Board	Date of Meeting:	6/26/2024
		Date of Meeting:	6/26/2024
	This school district is not self-insured for workers' compensation claims.	Date of Meeting:	6/26/2024
	This calculation is not call incured for workers' companyation claims		
	VCSSFA - Ventura County Schools Self Funding Authority		
Х	This school district is self-insured for workers' compensation claims through a JPA, and offer	s the following information:	
	Estimated accrued but unfunded liabilities:	\$	0.0
	Less: Amount of total liabilities reserved in budget:	\$	
	Total liabilities actuarially determined:	\$	
	Our district is self-insured for workers' compensation claims as defined in Education Code Se	ection 42141(a):	
To the Count	y Superintendent of Schools:		
	Education Code Section 42141, if a school district, either individually or as a member of a join nt of the school district annually shall provide information to the governing board of the school ard annually shall certify to the county superintendent of schools the amount of money, if ar	ol district regarding the estimated ac	crued but unfunded cost of t

Budget, July 1 General Fund Multiyear Projections Unrestricted

56 72561 0000000 Form MYP F8B99RUZP8(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,164,903.00	2.17%	66,580,080.00	2.05%	67,945,677.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,860,712.00	2.93%	1,915,231.00	3.08%	1,974,220.00
4. Other Local Revenues	8600-8799	1,465,778.00	57.30%	2,305,710.00	-60.72%	905,710.00
5. Other Financing Sources						
a. Transfers In	8900-8929	110,301.00	2.00%	112,507.00	2.00%	114,757.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,965,288.00)	4.56%	(11,465,288.00)	4.36%	(11,965,288.00)
6. Total (Sum lines A1 thru A5c)		57,636,406.00	3.14%	59,448,240.00	-0.80%	58,975,076.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,337,790.00		25,552,412.00
b. Step & Column Adjustment				377,622.00		383,286.00
c. Cost-of-Living Adjustment			Landing of St			
d. Other Adjustments				(163,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,337,790.00	0.85%	25,552,412.00	1.50%	25,935,698.00
2. Classified Salaries						
a. Base Salaries				7,860,099.00		7,978,000.00
b. Step & Column Adjustment				117,901.00		119,670.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,860,099.00	1.50%	7,978,000.00	1.50%	8,097,670.00
3. Employee Benefits	3000-3999	15,730,301.00	1.83%	16,017,822.00	3.76%	16,620,421.00
4. Books and Supplies	4000-4999	1,947,382.00	0.00%	1,947,382.00	0.00%	1,947,382.00
5. Services and Other Operating Expenditures	5000-5999	7,306,090.00	2.58%	7,494,678.00	2.77%	7,702,124.00
6. Capital Outlay	6000-6999	74,915.00	0.00%	74,915.00	0.00%	74,915.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,637,021.00	0.00%	1,637,021.00	0.00%	1,637,021.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(446,405.00)	-23.41%	(341,892.00)	-8.77%	(311,892.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(546,166.00)		69,311.00
11. Total (Sum lines B1 thru B10)		59,447,193.00	0.62%	59,814,172.00	3.27%	61,772,650.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,810,787.00)		(365,932.00)		(2,797,574.00

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Budget, July 1 General Fund Multiyear Projections Unrestricted

56 72561 0000000 Form MYP F8B99RUZP8(2024-25)

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Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE			MEST MESS			
Net Beginning Fund Balance (Form 01, line F1e)		7,893,394.00		6,082,607.00		5,716,675.00
2. Ending Fund Balance (Sum lines C and D1)		6,082,607.00		5,716,675.00		2,919,101.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740			2 (ET F. AC.)		IS THE REST
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	200,000.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,644,546.00		2,777,315.00		2,689,101.00
2. Unassigned/Unappropriated	9790	3,208,061.00		2,709,360.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,082,607.00		5,716,675.00		2,919,101.00
E. AVAILABLE RESERVES					T-MAIL ERAL	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,644,546.00		2,777,315.00		2,689,101.00
c. Unassigned/Unappropriated	9790	3,208,061.00		2,709,360.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		ALTERNATION.			
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790		N S S S S S S S S S S S S S S S S S S S			
3. Total Available Reserves (Sum lines E1a thru E2c)		5,852,607.00		5,486,675.00		2,689,101.00

F. ASSUMPTIONS

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

B10: 2025-26 Budget Reduction in 6.0 FTE Teachers salaries & fringes and reduce or change funding in 4.0 TOSAs salaries & fringes for a total of (\$1,344,949) and transfer of One Time expenses from restricted to unrestricted G/F \$610,010, net amount (\$734,939). 2026-27 Budget reduction or change in funding 1.0 FTE Counselor salary & fringes total (\$119,462).

Budget, July 1 General Fund Multiyear Projections Restricted

56 72561 0000000 Form MYP F8B99RUZP8(2024-25)

		2024-25	%	2025 20	%	
Description	Object Codes	Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2025-26 Projection (C)	Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,700,155.00	0.00%	2,700,155.00	0.00%	2,700,155.0
3. Other State Revenues	8300-8599	7,955,066.00	2.93%	8,188,149.00	3.08%	8,440,344.0
4. Other Local Revenues	8600-8799	4,758,260.00	0.00%	4,758,260.00	0.00%	4,758,260.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,965,288.00	4.56%	11,465,288.00	4.36%	11,965,288.0
6. Total (Sum lines A1 thru A5c)		26,378,769.00	2.78%	27,111,852.00	2.77%	27,864,047.0
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		TELLID S	-			
a. Base Salaries				6,084,088.00		6,175,349.0
b. Step & Column Adjustment				91,261.00		92,630.
c. Cost-of-Living Adjustment						
d. Other Adjustments	L				ili-ani.	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,084,088.00	1.50%	6,175,349.00	1.50%	6,267,979.0
2. Classified Salaries						
a. Base Salaries			Carlo Market	6,364,332.00		6,459,797.
b. Step & Column Adjustment				95,465.00		96,897.
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,364,332.00	1.50%	6,459,797.00	1.50%	6,556,694.
3. Employ ee Benefits	3000-3999	5,093,842.00	10.10%	5,608,097.00	5.14%	5,896,545.0
4. Books and Supplies	4000-4999	2,587,147.00	0.00%	2,587,147.00	0.00%	2,587,147.
Services and Other Operating Expenditures	5000-5999	7,985,747.00	0.00%	7,985,747.00	0.00%	7,985,747.
6. Capital Outlay	6000-6999	196,382.00	0.00%	196,382.00	0.00%	196,382.
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	392,801.00	-9.44%	355,733.00	-8.43%	325,733.
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				3,394,746.00		(1,952,180.0
11. Total (Sum lines B1 thru B10)		28,704,339.00	14.14%	32,762,998.00	-14.95%	27,864,047.
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,325,570.00)		(5,651,146.00)		0.0

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Budget, July 1 General Fund Multiyear Projections Restricted

56 72561 0000000 Form MYP F8B99RUZP8(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		7,976,716.00		5,651,146.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		5,651,146.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,651,146.00				
c. Committed						RYDIOL DZS
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,651,146.00		0.00		0.00
E. AVAILABLE RESERVES		THE PARTY OF				
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790		STEPPEN ST			
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

B10: 2025-26 Spend down beginning fund balance.

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

		Unrestricted	u/Nesti icted		F	B99RUZP8(2024-2
Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,164,903.00	2.17%	66,580,080.00	2.05%	67,945,677.00
2. Federal Revenues	8100-8299	2,700,155.00	0.00%	2,700,155.00	0.00%	2,700,155.0
3. Other State Revenues	8300-8599	9,815,778.00	2.93%	10,103,380.00	3.08%	10,414,564.0
4. Other Local Revenues	8600-8799	6,224,038.00	13.49%	7,063,970.00	-19.82%	5,663,970.0
5. Other Financing Sources						
a. Transfers In	8900-8929	110,301.00	2.00%	112,507.00	2.00%	114,757.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		84,015,175.00	3.03%	86,560,092.00	0.32%	86,839,123.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,421,878.00		31,727,761.0
b. Step & Column Adjustment		2 - 1 - 1		468,883.00		475,916.0
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments				(163,000.00)		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,421,878.00	0.97%	31,727,761.00	1.50%	32,203,677.0
2. Classified Salaries						
a. Base Salaries				14,224,431.00		14,437,797.0
b. Step & Column Adjustment				213,366.00		216,567.0
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments	l l			0.00		0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,224,431.00	1.50%	14,437,797.00	1.50%	14,654,364.0
3. Employ ee Benefits	3000-3999	20,824,143.00	3.85%	21,625,919.00	4.12%	22,516,966.0
4. Books and Supplies	4000-4999	4,534,529.00	0.00%	4,534,529.00	0.00%	4,534,529.0
5. Services and Other Operating Expenditures	5000-5999	15,291,837.00	1.23%	15,480,425.00	1.34%	15,687,871.0
6. Capital Outlay	6000-6999	271,297.00	0.00%	271,297.00	0.00%	271,297.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,637,021.00	0.00%	1,637,021.00	0.00%	1,637,021.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(53,604.00)	-125.82%	13,841.00	0.00%	13,841.0
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments			E G T L E	2,848,580.00		(1,882,869.00
11. Total (Sum lines B1 thru B10)		88,151,532.00	5.02%	92,577,170.00	-3.18%	89,636,697.0
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,136,357.00)		(6,017,078.00)		(2,797,574.00

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE					GANES TO ESTA	
Net Beginning Fund Balance (Form 01, line F1e)		15,870,110.00		11,733,753.00		5,716,675.00
Ending Fund Balance (Sum lines C and D1)		11,733,753.00		5,716,675.00		2,919,101.00
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	5,651,146.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	200,000.00		200,000.00		200,000.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,644,546.00		2,777,315.00		2,689,101.00
2. Unassigned/Unappropriated	9790	3,208,061.00		2,709,360.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,733,753.00		5,716,675.00		2,919,101.00
E. AVAILABLE RESERVES			FIFTURE LESS			
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,644,546.00		2,777,315.00		2,689,101.00
c. Unassigned/Unappropriated	9790	3,208,061.00		2,709,360.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Av allable Reserves - by Amount (Sum lines E1a thru E2c)		5,852,607.00		5,486,675.00		2,689,101.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.64%		5.93%		3.00%
F. RECOMMENDED RESERVES		CONTRACTOR		APRESENTED	14 12 12 12 12 12 12 12 12 12 12 12 12 12	TOWEST STO
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Budget, July 1 General Fund Multiyear Projections Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500- 6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent y ears 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,844.37		4,839.72		4,825.77
3. Calculating the Reserves		1,011.01		4,000.72		4,020.77
a. Expenditures and Other Financing Uses (Line B11)		88,151,532.00		92,577,170.00		89,636,697.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		88,151,532.00		92,577,170.00		89,636,697.00
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)		2,644,545.96		2,777,315.10		2,689,100.91
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)		2,644,545.96		2,777,315.10		2,689,100.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES 1) LCFF Sources		8010-8099	64,979,284.00	0.00	64,979,284.00	65,164,903.00	0.00	65.164.903.00	0.3%
2) Federal Revenue		8100-8299	00.00	5,981,120.00	5,981,120.00	0.00	2.700.155.00	2.700.155.00	-54.9%
3) Other State Revenue		8300-8599	1,920,849.00	8,999,388.00	10,920,237.00	1,860,712.00	7,955,066.00	9,815,778.00	-10.1%
4) Other Local Revenue		8600-8799	1,047,312.00	5,055,411.00	6,102,723.00	1,465,778.00	4,758,260.00	6,224,038.00	2.0%
5) TOTAL, REVENUES			67,947,445.00	20,035,919.00	87,983,364.00	68,491,393.00	15,413,481.00	83,904,874.00	4.6%
B. EXPENDITURES 1) Confilirated Salaries		1000-1999	24 062 142 00	8 302 333 00	32 364 475 00	25.337.790.00	6 084 088 00	31 421 878 00	%B 6-
2) Classified Salaries		2000-2999	7,935,109.00	6,110,432.00	14,045,541.00	7,860,099.00	6,364,332.00	14,224,431.00	1.3%
3) Employ ee Benefits		3000-3999	14,279,545.00	6,089,623.00	20,369,168.00	15,730,301.00	5,093,842.00	20,824,143.00	2.2%
4) Books and Supplies		4000-4999	1,492,423.00	3,796,936.00	5,289,359.00	1,947,382.00	2,587,147.00	4,534,529.00	-14.3%
5) Services and Other Operating Expenditures		5000-5999	6,793,061.00	9,754,247.00	16,547,308.00	7,306,090.00	7,985,747.00	15,291,837.00	-7.6%
6) Capital Outlay		6669-0009	74,915.00	170,176.00	245,091.00	74,915.00	196,382.00	271,297.00	10.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	1,674,296.00	0.00	1,674,296.00	1,637,021.00	0.00	1,637,021.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(915,739.00)	755,294.00	(160,445.00)	(446,405.00)	392,801.00	(53,604.00)	-96.6%
9) TOTAL, EXPENDITURES			55,395,752.00	34,979,041.00	90,374,793.00	59,447,193.00	28,704,339.00	88,151,532.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	æ		12,551,693.00	(14,943,122.00)	(2,391,429.00)	9,044,200.00	(13,290,858.00)	(4,246,658.00)	77.6%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	108,138.00	0.00	108,138.00	110,301.00	0.00	110,301.00	2.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	00.00	00.00	00.00	0.0%
3) Contributions		6668-0868	(10,417,977.00)	10,417,977.00	00:00	(10,965,288.00)	10,965,288.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,309,839.00)	10,417,977.00	108,138.00	(10,854,987.00)	10,965,288.00	110,301.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,241,854.00	(4,525,145.00)	(2,283,291.00)	(1,810,787.00)	(2,325,570.00)	(4,136,357.00)	81.2%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	5,447,853.00	12,501,861.00	17,949,714.00	7,893,394.00	7,976,716.00	15,870,110.00	-11.6%
b) Audit Adjustments		9793	203,687.00	0.00	203,687.00	00:00	0.00	0.00	-100.0%

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

			2023	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			5,651,540.00	12,501,861.00	18,153,401.00	7,893,394.00	7,976,716.00	15,870,110.00	-12.6%
d) Other Restatements		92626	00.00	00:00	00:00	0.00	0.00	0.00	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,651,540.00	12,501,861.00	18,153,401.00	7,893,394.00	7,976,716.00	15,870,110.00	-12.6%
2) Ending Balance, June 30 (E + F1e)			7,893,394.00	7,976,716.00	15,870,110.00	6,082,607.00	5,651,146.00	11,733,753.00	-26.1%
Components of Ending Fund Balance							W. 17 X X X		
a) Nonspendable									
Rev olv ing Cash		9711	2,000.00	0.00	5,000.00	2,000.00	0.00	5,000.00	0.0%
Stores		9712	25,000.00	00.00	25,000.00	25,000.00	0.00	25,000.00	%0.0
Prepaid Items		9713	0.00	00.00	00.00	00:00	00:00	0.00	%0.0
All Others		9719	00:00	00.00	00:00	00.00	0.00	0.00	0.0%
b) Restricted		9740	00:00	7,976,716.00	7,976,716.00	0.00	5,651,146.00	5,651,146.00	-29.2%
c) Committed		*							
Stabilization Arrangements		9750	0.00	00.00	00:00	0.00	0.00	0.00	0.0%
Other Commitments		9260	0.00	00.00	00:00	0.00	0.00	0.00	%0.0
d) Assigned									
Other Assignments		9780	200,000.00	00.0	200,000.00	200,000.00	0.00	200,000.00	%0.0
Reinstatement due to 2021-22 Audit	0000	9780	200,000.00		200,000.00			0.00	
Reinstatement due to 2021-22 Audit	0000	9780			00:00	200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		6826	2,711,244.00	00:00	2,711,244.00	2,644,546.00	0.00	2,644,546.00	-2.5%
Unassigned/Unappropriated Amount		9790	4,952,150.00	00:00	4,952,150.00	3,208,061.00	0.00	3,208,061.00	-35.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	00.00	00.00				
Fair Value Adjustment to Cash in County Treasury		9111	00.0	0.00	0.00				
b) in Banks		9120	0.00	00:00	00:00				
c) in Revolving Cash Account		9130	00:00	0.00	00:00				
d) with Fiscal Agent/Trustee		9135	00:00	0.00	00:00				
e) Collections Awaiting Deposit		9140	00.00	00:00	00:00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	00.00	00.00				
4) Due from Grantor Gov ernment		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

> Rio Elementary Ventura County

			ZOZ	zvzy-z+ Estilliated Actuals			Z0Z4-Z5 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	00:00	00.00	00.00				
8) Other Current Assets		9340	0.00	00.00	0.00				
9) Lease Receivable		9380	00.00	00:00	0.00				
10) TOTAL, ASSETS		4	0.00	00.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	00:00	00.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	00.00	0.00				
I. LIABILITIES									
1) Accounts Pay able		9200	00.00	00.00	00.0				
2) Due to Grantor Governments		9290	00.00	0.00	00'0				
3) Due to Other Funds		9610	00.00	00:00	0.00				
4) Current Loans		9640	0.00	00.00	00'0				
5) Uneamed Revenue		9650	00.00	0.00	00'0				
6) тотац, LIABILITIES		1	0.00	00.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		0696	00.00	00:00	00'0				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	34,422,941.00	00.00	34,422,941.00	34,662,830.00	00:00	34,662,830.00	0.7%
Education Protection Account State Aid - Current Year		8012	16,363,250.00	0.00	16,363,250.00	16,340,816.00	0.00	16,340,816.00	-0.1%
State Aid - Prior Years		8019	31,836.00	00.00	31,836.00	00.00	00.00	00:00	-100.0%
Tax Relief Subventions				THE PARTY OF THE P					
Homeowners' Exemptions		8021	77,936.00	00.00	77,936.00	77,936.00	00.00	77,936.00	%0.0
Timber Yield Tax		8022	0.00	00.00	0.00	00.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	00.00	0.00	00.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,621,789.00	00.00	11,621,789.00	11,621,789.00	00.00	11,621,789.00	%0.0
Unsecured Roll Taxes		8042	325,473.00	0.00	325,473.00	325,473.00	00.00	325,473.00	%0.0
Prior Years' Taxes		8043	31,280.00	0.00	31,280.00	31,280.00	00:0	31,280.00	0.0%
Supplemental Taxes		8044	264,039.00	0.00	264,039.00	264,039.00	0.00	264,039.00	%0:0

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

> Rio Elementary Ventura County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Education Rev enue Augmentation Fund (ERAF)		8045	453,463.00	00.00	453,463.00	453,463.00	0.00	453,463.00	%0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	1,387,277.00	0.00	1,387,277.00	1,387,277.00	0.00	1,387,277.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	00:00	0.00	00:00	0.00	00.0	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Roy alties and Bonuses		8081	00:00	0.00	00:00	0.00	00.00	00.0	0.0%
Other In-Lieu Taxes		8082	00:00	00.00	00:00	0.00	00.00	00.0	0.0%
Less: Non-LCFF (50%) Adjustment		8089	00.00	00.00	00:00	0.00	00.00	00.0	0.0%
Subtotal, LCFF Sources			64,979,284.00	00.00	64,979,284.00	65,164,903.00	00.00	65,164,903.00	0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		00.00	0.00		00'0	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	00.00	0.00	00:00	0.00	00.00	00.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		9608	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	00.00	00:00	00:00	00.00	0.00	00.00	0.0%
LCFF/Rev enue Limit Transfers - Prior Years		6608	00:00	00.00	00:00	00.00	0.00	0.00	%0.0
TOTAL, LCFF SOURCES			64,979,284.00	0.00	64,979,284.00	65,164,903.00	0.00	65,164,903.00	0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	00:00	0.00	00.0	0.00	0.00	00.00	%0.0
Special Education Entitlement		8181	00:00	1,232,719.00	1,232,719.00	00.00	1,232,719.00	1,232,719.00	0.0%
Special Education Discretionary Grants		8182	00.00	110,159.00	110,159.00	0.00	100,524.00	100,524.00	-8.7%
Child Nutrition Programs		8220	00:00	00.00	00:00	00.00	00.00	00.00	0.0%
Donated Food Commodities		8221	00:00	00.00	00:00	0.00	00:00	00.00	%0.0
Forest Reserve Funds		8260	00:00	00.00	00.00	0.00	00:00	0.00	%0.0
Flood Control Funds		8270	00.00	00.00	00:00	0.00	00.00	00.00	%0.0
Wildlife Reserve Funds		8280	00:00	0.00	00:00	0.00	0.00	0.00	%0.0
FEMA		8281	00:00	00:00	00:00	00:00	00.0	00.00	%0:0
Interagency Contracts Between LEAs		8285	00:00	00:00	00.00	0.00	0.00	0.00	%0.0
Pass-Through Revenues from Federal Sources		8287	0.00	00:00	00.00	00:00	0.00	00.0	%0.0
Title I, Part A, Basic	3010	8290		1,029,408.00	1,029,408.00		895,999.00	895,999.00	-13.0%
Title I, Part D, Local Delinquent Programs	3025	8290		00:00	00.00		0.00	00.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		262,307.00	262,307.00		152,374.00	152,374.00	41.9%
Title III, Immigrant Student Program	4201	8290		6,003.00	6,003.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		306,021.00	306,021.00		250,053.00	250,053.00	-18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		00:00	00:00		0.00	0.00	%0.0

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Description Other NCLB / Every Student Succeeds Act Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement	Resource Codes 3040, 3060, 3081, 3110, 3150, 3155.	Object Codes							
	3040, 3060, 3061, 3110, 3150, 3155,		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Career and Technical Education All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement Driev Verse	3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		68,486.00	68,486.00		68,486.00	68,486.00	0.0%
All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement	3500-3599	8290		00:0	00:00		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement	All Other	8290	0.00	2,966,017.00	2,966,017.00	0.00	0.00	0.00	-100.0%
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement			0.00	5,981,120.00	5,981,120.00	0.00	2,700,155.00	2,700,155.00	-54.9%
Other State Apportionments ROC/P Entitlement									
Original National Control									
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	6360	8319		0.00	00.00		0.00	0.00	%0.0
Special Education Master Plan									
Current Year	6500	8311		0.00	00:00		00.00	0.00	%0.0
Prior Years	9200	8319		00:00	00:00		0.00	0.00	%0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	00.00	00:00	0.00	0.00	0.00	%0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	00.00	00:00	0.00	0.00	0.00	%0.0
Child Nutrition Programs		8520	0.00	00.00	00:00	0.00	0.00	0.00	%0.0
Mandated Costs Reimbursements		8550	179,361.00	0.00	179,361.00	186,559.00	0.00	186,559.00	4.0%
Lottery - Unrestricted and Instructional Materials		8560	884,953.00	754,833.00	1,639,786.00	902,618.00	367,166.00	1,269,784.00	-22.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	00.00	00:00	0.00	0.00	00.0	%0.0
Other Subv entions/In-Lieu Taxes		8576	0.00	0.00	00:00	0.00	00:00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	00:00	00.00	00:00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,244,516.00	1,244,516.00		1,244,516.00	1,244,516.00	%0.0
Charter School Facility Grant	0809	8590		00.00	00:00		00:00	00:00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		4,204.00	4,204.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		00:00	00:00		00:00	00:00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	00.00		0.00	0.00	%0.0
All Other State Revenue	All Other	8590	856,535.00	6,995,835.00	7,852,370.00	771,535.00	6,343,384.00	7,114,919.00	-9.4%
TOTAL, OTHER STATE REVENUE			1,920,849.00	8,999,388.00	10,920,237.00	1,860,712.00	7,955,066.00	9,815,778.00	-10.1%
OTHER LOCAL REVENUE									

California Dept of Education

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Rio Elementary Ventura County

			2023	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Cotumn C & F
Other Local Rev enue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	00:00	0.00	0.00	00.00	00.00	0.00	%0.0
Unsecured Roll		8616	00:00	0.00	0.00	0.00	0.00	0.00	%0.0
Prior Years' Taxes		8617	00:00	0.00	0.00	00:00	00:00	0.00	0.0%
Supplemental Taxes		8618	00:00	0.00	00.00	00:00	00:00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	00:00	0.00	0.00	0.00	00.00	0.00	0.0%
Other		8622	00.00	0.00	0.00	00:00	00:00	00.00	%0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	00:00	0.00	00.00	00:00	00.00	0.00	0.0%
Sale of Publications		8632	00:00	0.00	00.00	00:00	00:00	00.00	0.0%
Food Service Sales	\	8634	00:00	0.00	0.00	00:00	00:00	00.00	%0.0
All Other Sales		8639	00:00	0.00	00.00	00:00	00.00	00.00	%0.0
Leases and Rentals		8650	25,000.00	0.00	25,000.00	25,000.00	00:00	25,000.00	%0.0
Interest		8660	550,000.00	0.00	550,000.00	550,000.00	00.00	550,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	00.00	0.00	0.00	00:00	00.00	00:00	0.0%
Non-Resident Students		8672	00.00	00.00	00:00	00:00	0.00	00.0	%0.0
Transportation Fees From individuals		8675	00:00	00.00	00:00	00.00	00:00	00.0	0.0%
Interagency Services		8677	00:00	0.00	00:00	00:00	00.00	00.00	0.0%
Mitigation/Developer Fees		8681	00:00	0.00	00:00	0.00	00:00	0.00	%0.0
All Other Fees and Contracts		8689	00:00	0.00	00:00	00.00	00:00	00.0	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	00:0	%0.0
Pass-Through Revenue from Local Sources		8697	00:00	00:00	00.00	00.00	00:00	00.00	%0.0
All Other Local Rev enue		8699	472,312.00	739,760.00	1,212,072.00	890,778.00	396,432.00	1,287,210.00	6.2%
Tuition		8710	00:00	00:00	00:00	00.00	00.00	0.00	%0.0

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Rio Elementary Ventura County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	00:00	00:00	00.00	00:00	0.00	00.00	%0.0
Transfers of Apportionments						The state of the s			
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		00:00	00:00		00.00	00.00	%0.0
From County Offices	6500	8792		4,315,651.00	4,315,651.00		4,361,828.00	4,361,828.00	1.1%
From JPAs	6500	8793		00:00	00.00		0.00	00.00	0.0%
ROC/P Transfers						TATA CITY			
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	%0.0
From County Offices	6360	8792		0.00	0.00		00.00	00.00	%0.0
From JPAs	6360	8793	of heavy well-safe state of developments of the first of the least of	0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	00.00	0.00	0.00	0.00	00.00	00.00	0.0%
From County Offices	All Other	8792	00.00	0.00	00.0	0.00	00.00	00.00	0.0%
From JPAs	All Other	8793	00:00	00.00	00.0	0.00	00.00	00.00	%0.0
All Other Transfers In from All Others		8799	00.00	0.00	00.00	0.00	00.00	00:00	%0.0
TOTAL, OTHER LOCAL REVENUE			1,047,312.00	5,055,411.00	6,102,723.00	1,465,778.00	4,758,260.00	6,224,038.00	2.0%
TOTAL, REVENUES			67,947,445.00	20,035,919.00	87,983,364.00	68,491,393.00	15,413,481.00	83,904,874.00	4.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,358,084.00	6,519,871.00	26,877,955.00	21,227,498.00	4,638,519.00	25,866,017.00	-3.8%
Certificated Pupil Support Salaries		1200	816,714.00	1,166,860.00	1,983,574.00	1,155,586.00	973,895.00	2,129,481.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,887,344.00	615,602.00	3,502,946.00	2,954,706.00	471,674.00	3,426,380.00	-2.2%
Other Certificated Salaries		1900	00:00	0.00	0.00	0.00	00:00	00.00	%0.0
TOTAL, CERTIFICATED SALARIES			24,062,142.00	8,302,333.00	32,364,475.00	25,337,790.00	6,084,088.00	31,421,878.00	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	538,452.00	3,635,138.00	4,173,590.00	404,484.00	3,627,364.00	4,031,848.00	-3.4%
Classified Support Salaries		2200	2,648,052.00	1,398,195.00	4,046,247.00	2,835,776.00	1,590,339.00	4,426,115.00	9.4%
Classified Supervisors' and Administrators' Salaries	ies	2300	830,069.00	482,473.00	1,312,542.00	751,975.00	597,834.00	1,349,809.00	2.8%
Clerical, Technical and Office Salaries		2400	2,710,382.00	441,504.00	3,151,886.00	2,621,484.00	394,299.00	3,015,783.00	4.3%
Other Classified Salaries		2900	1,208,154.00	153,122.00	1,361,276.00	1,246,380.00	154,496.00	1,400,876.00	2.9%
TOTAL, CLASSIFIED SALARIES			7,935,109.00	6,110,432.00	14,045,541.00	7,860,099.00	6,364,332.00	14,224,431.00	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,341,447.00	1,482,536.00	5,823,983.00	4,622,940.00	1,069,311.00	5,692,251.00	-2.3%
PERS		3201-3202	2,013,328.00	1,505,976.00	3,519,304.00	2,346,976.00	1,544,945.00	3,891,921.00	10.6%
OASDI/Medicare/Alternative		3301-3302	956,168.00	615,533.00	1,571,701.00	998,696.00	566,435.00	1,565,131.00	-0.4%

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Rio Elementary Ventura County

		202	2023-24 Estimated Actuals			2024-25 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits	3401-3402	5,505,776.00	1,923,727.00	7,429,503.00	6,012,003.00	1,470,821.00	7,482,824.00	0.7%
Unemployment Insurance	3501-3502	15,565.00	7,056.00	22,621.00	16,242.00	5,913.00	22,155.00	-2.1%
Workers' Compensation	3601-3602	606,320.00	270,301.00	876,621.00	590,555.00	210,802.00	801,357.00	-8.6%
OPEB, Allocated	3701-3702	840,941.00	284,494.00	1,125,435.00	982,889.00	225,615.00	1,208,504.00	7.4%
OPEB, Active Employees	3751-3752	00:00	00.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits	3901-3902	00:00	0.00	0.00	160,000.00	00.00	160,000.00	New
TOTAL, EMPLOYEE BENEFITS		14,279,545.00	6,089,623.00	20,369,168.00	15,730,301.00	5,093,842.00	20,824,143.00	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curncula Materials	4100	905.00	416,632.00	417,537.00	0.00	00.999,662	259,666.00	-37.8%
Books and Other Reference Materials	4200	35,316.00	175,114.00	210,430.00	8,680.00	11,165.00	19,845.00	-90.6%
Materials and Supplies	4300	1,280,060.00	2,911,314.00	4,191,374.00	1,749,367.00	2,096,943.00	3,846,310.00	-8.2%
Noncapitalized Equipment	4400	176,142.00	293,876.00	470,018.00	189,335.00	219,373.00	408,708.00	-13.0%
Food	4700	00:00	0.00	0.00	0.00	00.00	0.00	%0.0
TOTAL, BOOKS AND SUPPLIES		1,492,423.00	3,796,936.00	5,289,359.00	1,947,382.00	2,587,147.00	4,534,529.00	-14.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	00:00	4,956,478.00	4,956,478.00	0.00	4,335,999.00	4,335,999.00	-12.5%
Travel and Conferences	5200	98,805.00	240,862.00	339,667.00	82,940.00	119,064.00	202,004.00	40.5%
Dues and Memberships	5300	74,900.00	13,047.00	87,947.00	70,435.00	00.09	70,495.00	-19.8%
Insurance	5400 - 5450	1,202,084.00	22,527.00	1,224,611.00	1,447,131.00	27,181.00	1,474,312.00	20.4%
Operations and Housekeeping Services	5500	1,716,851.00	3,004.00	1,719,855.00	1,885,874.00	3,304.00	1,889,178.00	%8.6
Rentals, Leases, Repairs, and Noncapitalized Improvements	2600	646,663.00	319,744.00	966,407.00	593,643.00	346,532.00	940,175.00	-2.7%
Transfers of Direct Costs	5710	(15,622.00)	15,622.00	0.00	(16,657.00)	16,657.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	32,400.00	100.00	32,500.00	12,860.00	3,011.00	15,871.00	-51.2%
Professional/Consulting Services and Operating Expenditures	5800	2,818,571.00	4,167,953.00	6,986,524.00	2,984,409.00	3,120,169.00	6,104,578.00	-12.6%
Communications	2900	218,409.00	14,910.00	233,319.00	245,455.00	13,770.00	259,225.00	11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,793,061.00	9,754,247.00	16,547,308.00	7,306,090.00	7,985,747.00	15,291,837.00	-7.6%
CAPITAL OUTLAY								
Land	6100	00.0	73,886.00	73,886.00	0.00	40,000.00	40,000.00	45.9%
Land Improvements	6170	00.00	00.00	0.00	0.00	0.00	00.00	%0.0
Buildings and Improvements of Buildings	6200	00:00	30,295.00	30,295.00	0.00	20,000.00	20,000.00	-34.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	00:00	00:0	0.00	0.0%
Equipment	6400	74,915.00	65,995.00	140,910.00	74,915.00	136,382.00	211,297.00	20.0%

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Particle Particle				202	2023-24 Estimated Actuals			2024-25 Budget		
Page of the color Page P		esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
cetted by the cetted	Equipment Replacement		6500	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
CutTOD consisting Transition of Indicated Coasia) CutTOD consistent Transition of Indicated Coasia) CutTOD consistent Transition of Indicated Coasia) CutTOD consistent Transition of Indicated Coasia) CutTOD coasial Transition of Indicated Coasia Transition Indicated Coasia T	Lease Assets		0099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Control County Offices Control County Offices 71,17 kg.0 17,17 kg.0<	Subscription Assets		0029	0.00	00.00	0.00	00.00	00.00	0.00	0.0%
Count Op (pacified) Transfers of Indirect Ceess) 7110 0.00 <th< td=""><td>TOTAL, CAPITAL OUTLAY</td><td></td><td></td><td>74,915.00</td><td>170,176.00</td><td>245,091.00</td><td>74,915.00</td><td>196,382.00</td><td>271,297.00</td><td>10.7%</td></th<>	TOTAL, CAPITAL OUTLAY			74,915.00	170,176.00	245,091.00	74,915.00	196,382.00	271,297.00	10.7%
The fire fire fire fire fire fire fire fir	OTHER OUTGO (excluding Transfers of Indirect Cost	ts)								
F110	Tuttion									
7110 0.00 <th< td=""><td>Tuition for Instruction Under Interdistrict</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Tuition for Instruction Under Interdistrict									
7130 0.00 <th< td=""><td>Attendance Agreements</td><td></td><td>7110</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00:00</td><td>0.00</td><td>0.00</td><td>0.0%</td></th<>	Attendance Agreements		7110	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
141 1,674,296.00 0.00 1,674,296.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 0.00 1,637,021.00 0.00	State Special Schools		7130	00'0	0.00	00:00	0.00	0.00	0.00	0.0%
7141 0.00 0.00 0.00 0.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00	Tuition, Excess Costs, and/or Deficit Payments									
7142 1,674,296 00 0.00 1,674,296 00 0.00 1,674,296 00 0.00 <	Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7143 0.00 <th< td=""><td>Payments to County Offices</td><td></td><td>7142</td><td>1,674,296.00</td><td>0.00</td><td>1,674,296.00</td><td>1,637,021.00</td><td>00.00</td><td>1,637,021.00</td><td>-2.2%</td></th<>	Payments to County Offices		7142	1,674,296.00	0.00	1,674,296.00	1,637,021.00	00.00	1,637,021.00	-2.2%
Figure F	Payments to JPAs		7143	0.00	0.00	0.00	0.00	00:00	0.00	0.0%
7211 0.00 <td< td=""><td>Transfers of Pass-Through Revenues</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Transfers of Pass-Through Revenues									
Figure F	To Districts or Charter Schools		7211	0.00	0.00	0.00	00.00	0.00	00.00	0.0%
6500 7221 0.00 <th< td=""><td>To County Offices</td><td></td><td>7212</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00:00</td><td>0.00</td><td>%0.0</td></th<>	To County Offices		7212	0.00	0.00	0.00	0.00	00:00	0.00	%0.0
6500 7221	To JPAs		7213	00.00	0.00	0.00	0.00	00:00	0.00	0.0%
6500 7221 0.00 0.00 0.00 0.00 6500 7222 0.00 0.00 0.00 0.00 6500 7223 0.00 0.00 0.00 0.00 6360 7221 0.00 0.00 0.00 0.00 6360 7223 0.00 0.00 0.00 0.00 6360 7221 0.00 0.00 0.00 0.00 All Other 7221-7223 0.00 0.00 0.00 0.00 All Other 7221-7223 0.00 0.00 0.00 0.00 All Other 7231-723 0.00 0.00 0.00 0.00 All Other 7231-723 0.00 0.00 0.00 0.00 7438 0.00 0.00 0.00 0.00 0.00 7439 0.00 0.00 0.00 0.00 0.00 7310 755,294.00 0.00 0.00 0.00 0.00	Special Education SELPA Transfers of Apportionments									
6500 7722	To Districts or Charter Schools	6500	7221		0.00	0.00		00:00	0.00	0.0%
6360 7223	To County Offices	6500	7222		0.00	0.00		00:00	00:00	0.0%
6360 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
6360 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	ROC/P Transfers of Apportionments									
6360 7722 6 0.00 0.00 0.00 0.00 0.00 0.00 0.00	To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
6360 7723 0.00 <th< td=""><td>To County Offices</td><td>6360</td><td>7222</td><td></td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td><td>%0.0</td></th<>	To County Offices	6360	7222		0.00	0.00		0.00	0.00	%0.0
All Other 7221-7223 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To JPAs	6360	7223		00:00	00.00		0.00	0.00	0.0%
7281-7283 0.00 1,674,296.00 1,674,296.00 0.00 0.00 0.00 1,637,02 0.00	Other Transfers of Apportionments	All Other	7221-7223	0.00	00:00	0.00	0.00	0.00	0.00	%0.0
7239 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,674,296.00 1,674,296.00 1,637,021.00 0.00 1,637,02 7310 (755,294.00) 755,294.00 0.00 (392,801.00) 392,801.00	All Other Transfers		7281-7283	0.00	00:0	00.0	0.00	00:0	0.00	%0.0
7438 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1,674,296.00 1,674,296.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00	All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
7438 0.00 0.00 0.00 0.00 0.00 0.00 7439 0.00 0.00 0.00 0.00 0.00 0.00 7310 (755,294.00) 755,294.00 755,294.00 0.00 (392,801.00) 392,801.00	Debt Service									
7439 0.00 0.00 0.00 0.00 0.00 0.00 1,674,296.00 1,674,296.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00 1,637,021.00 0.00	Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
1,674,296.00 0.00 1,674,296.00 0.00 1,637,021.00 0.00 1,637,021.00 7310 (755,294.00) 755,294.00 0.00 (392,801.00) 392,801.00	Other Debt Service - Principal		7439	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
7310 (755,294.00) 755,294.00 0.00 (392,801.00) 392,801.00	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,674,296.00	0.00	1,674,296.00	1,637,021.00	0.00	1,637,021.00	-2.2%
7310 (755,294.00) 755,294.00 0.00 (392,801.00) 392,801.00	OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
	Transfers of Indirect Costs		7310	(755,294.00)	755,294.00	00:00	(392,801.00)	392,801.00	00.0	0.0%

California Dept of Education

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

Rio Elementary Ventura County

		202:	2023-24 Estimated Actuals			2024-25 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column CaF
Transfers of Indirect Costs - Interfund	7350	(160,445.00)	0.00	(160,445.00)	(53,604.00)	00:0	(53,604.00)	%9·99 -
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(915,739.00)	755,294.00	(160,445.00)	(446,405.00)	392,801.00	(53,604.00)	-66.6%
TOTAL, EXPENDITURES		55,395,752.00	34,979,041.00	90,374,793.00	59,447,193.00	28,704,339.00	88,151,532.00	-2.5%
INTERFUND TRANSFERS INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912	00:00	0.00	0.00	0.00	00:00	0.00	%0.0
From: Bond Interest and Redemption Fund	8914	00:00	0.00	0.00	0.00	00:00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	108,138.00	0.00	108,138.00	110,301.00	00:00	110,301.00	2.0%
(a) TOTAL, INTERFUND TRANSFERS IN		108,138.00	00.00	108,138.00	110,301.00	00.00	110,301.00	2.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611	0.00	00.00	0.00	0.00	00.00	0.00	%0.0
To: Special Reserve Fund	7612	00:00	00.00	0.00	0.00	00:00	0.00	%0.0
To State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	00.00	0.00	0.00	%0.0
To: Cafeteria Fund	7616	00:00	00.00	00:00	00:00	0.00	00.0	%0.0
Other Authorized Interfund Transfers Out	7619	00:00	00.00	0.00	00:00	00:00	00:00	%0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		00:00	00.00	0.00	0.00	00:00	0.00	%0.0
OTHER SOURCES/USES			Section 128					
sources								
State Apportionments								
Emergency Apportionments	8931	00:00	00.00	0.00	0.00	00.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets	8953	00.00	00.00	0.00	00:00	00.00	00.00	%0.0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	00.00	00.00	0.00	00.00	00.00	0.00	0.0%
Proceeds from Leases	8972	00:00	00.00	0.00	00.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	00.00	00.00	00:00	00.00	00.00	0.00	0.0%
Proceeds from SBITAs	8974	0.00	00.00	0.00	00:00	00.00	0.00	0.0%
All Other Financing Sources	8979	0.00	00.00	0.00	00:00	00.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	00:00	00.0	0.00	0.0%
USES								
Iransfers of Funds from Lapsed/Reorganized	7651	00.00	0.00	00.00	0.00	00.00	00.00	0.0%

California Dept of Education

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Object

> Rio Elementary Ventura County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Uses		6692	00:00	0.00	0.00	0.00	0.00	0.00	%0.0
(d) TOTAL, USES			00:00	0.00	0.00	0.00	0.00	00:0	%0.0
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,417,977.00)	10,417,977.00	0.00	(10,965,288.00)	10,965,288.00	00.0	%0:0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	00.00	%0.0
(e) TOTAL, CONTRIBUTIONS			(10,417,977.00)	10,417,977.00	00:00	(10,965,288.00)	10,965,288.00	00.00	%0.0
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			(10,309,839.00)	10,417,977.00	108,138.00	(10,854,987.00)	10,965,288.00	110,301.00	2.0%

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Function

> Rio Elementary Ventura County

			202	2023-24 Estimated Actuals			2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	64,979,284.00	00:00	64,979,284.00	65,164,903.00	00.00	65,164,903.00	0.3%
2) Federal Revenue		8100-8299	00.00	5,981,120.00	5,981,120.00	00.00	2,700,155.00	2,700,155.00	-54.9%
3) Other State Revenue		8300-8599	1,920,849.00	8,999,388.00	10,920,237.00	1,860,712.00	7,955,066.00	9,815,778.00	-10.1%
4) Other Local Revenue		8600-8799	1,047,312.00	5,055,411.00	6,102,723.00	1,465,778.00	4,758,260.00	6,224,038.00	2.0%
5) TOTAL, REVENUES			67,947,445.00	20,035,919.00	87,983,364.00	68,491,393.00	15,413,481.00	83,904,874.00	4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		32,635,732.00	24,334,243.00	56,969,975.00	36,026,072.00	19,493,864.00	55,519,936.00	-2.5%
2) Instruction - Related Services	2000-2999		7,178,280.00	1,764,713.00	8,942,993.00	5,869,118.00	1,506,684.00	7,375,802.00	-17.5%
3) Pupil Services	3000-3999		2,800,542.00	4,764,884.00	7,565,426.00	3,463,873.00	4,340,534.00	7,804,407.00	3.2%
4) Ancillary Services	4000-4999		23,464.00	84,499.00	107,963.00	20,000.00	86,021.00	106,021.00	-1.8%
5) Community Services	5000-5999		00:00	637.00	637.00	0.00	00.00	00:00	-100.0%
6) Enterprise	6669-0009		00:00	00.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,820,596.00	1,128,931.00	6,949,527.00	6,717,246.00	493,884.00	7,211,130.00	3.8%
8) Plant Services	8000-8999		5,262,842.00	2,901,134.00	8,163,976.00	5,713,863.00	2,783,352.00	8,497,215.00	4.1%
9) Other Outgo	6666-0006	Except 7600- 7699	1,674,296.00	00.00	1,674,296.00	1,637,021.00	00.00	1,637,021.00	-2.2%
10) TOTAL, EXPENDITURES			55,395,752.00	34,979,041.00	90,374,793.00	59,447,193.00	28,704,339.00	88,151,532.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,551,693.00	(14,943,122.00)	(2,391,429.00)	9,044,200.00	(13,290,858.00)	(4,246,658.00)	77.6%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers									
a) Transfers In		8900-8929	108,138.00	0.00	108,138.00	110,301.00	00:00	110,301.00	2.0%
b) Transfers Out		7600-7629	00.00	0.00	0.00	0.00	00.00	0.00	%0.0
2) Other Sources/Uses									
a) Sources		8930-8979	00:00	0.00	00.00	00.00	00:00	0.00	%0.0
b) Uses		7630-7699	00.00	0.00	00.00	0.00	00.00	0.00	0.0%
3) Contributions		8980-8999	(10,417,977.00)	10,417,977.00	00.00	(10,965,288.00)	10,965,288.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,309,839.00)	10,417,977.00	108,138.00	(10,854,987.00)	10,965,288.00	110,301.00	2.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,241,854.00	(4,525,145.00)	(2,283,291.00)	(1,810,787.00)	(2,325,570.00)	(4,136,357.00)	81.2%
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	5,447,853.00	12,501,861.00	17,949,714.00	7,893,394.00	7,976,716.00	15,870,110.00	-11.6%
		4							

Budget, July 1 General Fund Unrestricted and Restricted Expenditures by Function

> Rio Elementary Ventura County

			20	2023-24 Estimated Actuals			2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	203,687.00	0.00	203,687.00	00.00	00.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,651,540.00	12,501,861.00	18,153,401.00	7,893,394.00	7,976,716.00	15,870,110.00	-12.6%
d) Other Restatements		9795	0.00	00.00	00:00	00:00	00.00	0.00	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			5,651,540.00	12,501,861.00	18,153,401.00	7,893,394.00	7,976,716.00	15,870,110.00	-12.6%
2) Ending Balance, June 30 (E + F1e)			7,893,394.00	7,976,716.00	15,870,110.00	6,082,607.00	5,651,146.00	11,733,753.00	-26.1%
Components of Ending Fund Balance							TO SERVICE STREET		
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	%0.0
Stores		9712	25,000.00	00.00	25,000.00	25,000.00	00:00	25,000.00	%0.0
Prepaid Items		9713	0.00	00:00	0.00	00:00	00.00	00.00	%0.0
All Others		9719	00.00	00.00	0.00	00:00	00:00	0.00	%0.0
b) Restricted		9740	00:00	7,976,716.00	7,976,716.00	00:00	5,651,146.00	5,651,146.00	-29.2%
c) Committed							THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COL		
Stabilization Arrangements		9750	00.0	00.00	0.00	00.00	00.00	00:0	%0.0
Other Commitments (by Resource/Object)		0926	00:00	0.00	00.0	00:00	00:00	0.00	%0.0
d) Assigned									
Other Assignments (by Resource/Object)		9780	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Reinstatement due to 2021-22 Audit	0000	9780	200,000.00		200,000.00			00.00	
Reinstatement due to 2021-22 Audit	0000	9780			00.00	200,000.00		200,000.00	
e) Unassigned/Unappropriated							STATE OF THE PARTY		
Reserve for Economic Uncertainties		9789	2,711,244.00	00.00	2,711,244.00	2,644,546.00	00.00	2,644,546.00	-2.5%
Unassigned/Unappropriated Amount		0626	4,952,150.00	0.00	4,952,150.00	3,208,061.00	00:00	3,208,061.00	-35.2%

B Exhibit: Re

> Rio Elementary Ventura County

Budget, July 1 General Fund Exhibit: Restricted Balance Detail

2600 Expanded Learning Opportunities Program 4,028,840.00 3,709,86 6053 Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants 165,851.00 3,705,80 6266 Educator Effectiveness, FY 2021-22 2021 394,852.00 394,852.00 394,852.00 394,852.00 632,753.00 632,753.00 615,477.00 615,651,148.00 615,651,148.00 615,651,148.00 615,651,148.00 615,651,148.00 615,651,148.00 615,651,148.00 615,651,148.00 615,651,148.00 </th <th>Resource</th> <th>Description</th> <th>2023-24 Estimated Actuals</th> <th>2024-25 Budget</th>	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants (195,851.00) 340,517.00 (192,750.00) 294,852.00 (192,750.00) 294,852.00 (193,952.00) 294,852.00 (2600	Expanded Learning Opportunities Program	4,028,840.00	3,709,961.00
Educator Effectiveness, FY 2021-22 Lottery: Instructional Materials Special Education Early Intervention Preschool Grant Arts, Music, and Instructional Materials Discretionary Block Grant Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KiT Funds Student Activity Funds Other Restricted Local 7,976,716.00	6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	185,851.00	0.00
Lottery: Instructional Materials Special Education Early Intervention Preschool Grent Ars, Music, and Instructional Materials Discretionary Block Grant Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds Student Activity Funds Other Restricted Local 7,976,716.00	6266	Educator Effectiveness, FY 2021-22	340,517.00	0.00
Special Education Early Intervention Preschool Grant Arts, Music, and Instructional Materials Discretionary Block Grant Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds Student Activity Funds Other Restricted Local 7,976,716.00	6300	Lottery: Instructional Materials	394,852.00	394,852.00
Arts, Music, and Instructional Materials Discretionary Block Grant Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds Student Activ ity Funds Other Restricted Local 7,976,716.00	6547	Special Education Early Intervention Preschool Grant	632,759.00	632,759.00
Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KiT Funds Student Activity Funds Other Restricted Local	6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,639,546.00	615,477.00
Student Activity Funds Student Activity Funds Other Restricted Local 7,976,716.00	7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	456,254.00	0.00
Other Restricted Local 7,976,716.00	8210	Student Activity Funds	99,278.00	99,278.00
7,976,718.00	9010	Other Restricted Local	198,819.00	198,819.00
	al, Restricted Balance		7,976,716.00	5,651,146.00

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

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA	
3.0%	0 to 300	
2.0%	301 to 1,000	
1.0%	1,001 and over	
4,844.37		

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

District's ADA Standard Percentage Level:

4,844.37	
1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)					
District Regular		4,897	5,098		
Charter School					
	Total ADA	4,897	5,098	N/A	Met
Second Prior Year (2022-23)					
District Regular		4,766	5,031		
Charter School					
	Total ADA	4,766	5,031	N/A	Met
First Prior Year (2023-24)					
District Regular		4,862	4,921		
Charter School			0		
	Total ADA	4,862	4,921	N/A	Met
Budget Year (2024-25)				_	
District Regular		4,862			
Charter School		0			
	Total ADA	4,862			

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

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

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

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2. CRITERION: Enrollment

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

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

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

4,844.4

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating	, the	District's	Enrollment	Variances
-----------------	-------	------------	------------	-----------

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

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	5,106	5,108		
Charter School				
Total Enrollment	5,106	5,108	N/A	Met
Second Prior Year (2022-23)				
District Regular	5,159	5,189		
Charter School				
Total Enrollment	5,159	5,189	N/A	Met
First Prior Year (2023-24)				
District Regular	5,211	5,211		
Charter School				
Total Enrollment	5,211	5,211	0.0%	Met
Budget Year (2024-25)				
District Regular	5,209			
Charter School				
Total Enrollment	5,209			

2B. Comparison of District Enrollment to the Standard

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

(required if NOT met)

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

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

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

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3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	4,713	5,108	
Charter School		0	
Total ADA/Enrollment	4,713	5,108	92.3%
Second Prior Year (2022-23)			
District Regular	4,766	5,189	
Charter School	0		
Total ADA/Enrollment	4,766	5,189	91.9%
First Prior Year (2023-24)			
District Regular	4,862	5,211	
Charter School			
Total ADA/Enrollment	4,862	5,211	93.3%
		Historical Average Ratio:	92.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 93,0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	4,844	5,209		
Charter School	0			
Total ADA/Enrollment	4,844	5,209	93.0%	Met
1st Subsequent Year (2025-26)				
District Regular	4,840	5,204		
Charter School				
Total ADA/Enrollment	4,840	5,204	93.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	4,826	5,189		
Charter School				
Total ADA/Enrollment	4,826	5,189	93.0%	Not Met

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

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

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

Explanation: (required if NOT met) In Subsequent years; 2025-26 and 2026-27 Ratio to ADA enrollment represents 93.0% which falls within the MET status.

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

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4. CRITERION: LCFF Revenue

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
1 - Chang	ge in Population	(2023-24)	(2024-25)	(2025-26)	(2026-27)
a.	ADA (Funded) (Form A, lines A6 and C4)	4,943.78	4,884.73	4,867.57	4,871.74
b.	Prior Year ADA (Funded)		4,943.78	4,884.73	4,867.57
c.	Difference (Step 1a minus Step 1b)		(59.05)	(17.16)	4.17
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.19%)	(.35%)	.09%
2 - Chang a.	ge in Funding Level Prior Year LCFF Funding		65,164,903.00	66,580,050.00	67,945,677.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		697,264.46	1,950,795.47	2,092,726.85	
c.	Percent Change Due to Funding Level (Step 2b2 div	vided by Step 2a)	1.07%	2.93%	3.08%
3 - Total (Change in Population and Funding Level (Step 1d plus St	ep 2c)	(.12%)	2.58%	3.17%
		Standard (Step 3, plus/minus 1%):	-1.12% to 0.88%	1.58% to 3.58%	

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

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4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	14,161,257.00	14,161,257.00	14,161,257.00	14,161,257.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	64,947,448.00	65,164,903.00	66,580,050.00	67,945,677.00
District's Project	cted Change in LCFF Revenue:	.33%	2.17%	2.05%
	LCFF Revenue Standard	-1.12% to 0.88%	1.58% to 3.58%	2.17% to 4.17%
	Status:	Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

In subsequent year 2026-27 the District is being funded on the 3 year average basis and the Unduplicated Pupil Percent has decreased by 1.58% which bring the Total LCFF revenue below the standard.

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

56 72561 0000000 Form 01CS F8B99RUZP8(2024-25)

5. CRITERION: Salaries and Benefits

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

DATA ENTRY: All data are extracted or calculated				
	Estimated/Unaudited Actuals - t 199		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2021-22)	43,607,883.37	52,556,324.76	83.0%	
Second Prior Year (2022-23)	47,154,295.49	55,214,659.83	85.4%	
First Prior Year (2023-24)	46,276,796.00	55,395,752.00	83.5%	
		Historical Average Ratio:	84.0%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Distr	ict's Reserv e Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
	District's Salaries and Benefits Standard			
	(historical average ratio, plus/minus the greater			
	of 3% or the district's reserve standard percentage):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

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

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

Budget - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000- 3999)	(Farm 01, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2024-25)	48,928,190.00	59,447,193.00	82.3%	Met
1st Subsequent Year (2025-26)	49,548,234.00	59,814,172.00	82.8%	Met
2nd Subsequent Year (2026-27)	50,653,789.00	61,772,650.00	82.0%	Met

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

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

la.	a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal y				
	Explanation:				
	(required if NOT met)				

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Change In Outside

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Yea (2026-27)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	(.12%)	2.58%	3.17%
2. District's Other Revenues and Expenditures			
andard Percentage Range (Line 1, plus/minus 10%):	-10.12% to 9.88%	-7.42% to 12.58%	-6.83% to 13.17%
District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.12% to 4.88%	-2.42% to 7.58%	-1.83% to 8.17%

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

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

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

		reiceill Change	Change is Outside
Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	5,981,120.00		
Budget Year (2024-25)	2,700,155.00	(54.86%)	Yes
1st Subsequent Year (2025-26)	2,700,155.00	0.00%	No
2nd Subsequent Year (2026-27)	2,700,155.00	0.00%	No

Explanation:

(required if Yes)

Federal revenue decrease in 2024-25 is due to spend down of one time funds in ESSER, ARP-HCY II and Learning Recovery program.

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

Budget Year (2024-25) 1st Subsequent Year (2025-26)

First Prior Year (2023-24)

ist Subsequent Tear (2020-20)

2nd Subsequent Year (2026-27)

10,920,237.00		
9,815,778.00	(10.11%)	Yes
10,103,380.00	2.93%	No
10,414,564.00	3.08%	No

Dargont Change

Explanation:

(required if Yes)

23-24 includes one time funds in UPK and AMI Block grant, Lottery Prior Year Adj., reduced Special Ed Preschool allocation and CSESAP program, and end of Strong Workforce Program and CCEE.

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

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

6,102,723.00		
6,224,038.00	1.99%	Nο
7,063,970.00	13.49%	Yes
5,663,970.00	(19.82%)	Yes

Explanation:

(required if Yes)

2025-26 Increase is due to elimination of one time Worker Compensation dividend (\$560,068) and the one time overacrrual of retiree benefits \$1,400,000. For 2026-27 decrease is due to one time overacrrual of retiree benefits of (\$1,400,000).

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

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

2nd Subsequent Year (2026-27)

5,289,359.00 4,534,529.00 (14.27%) Yes 4.534.529.00 0.00% No 4,534,529.00 0.00% No

Explanation:

From 23-24 to 24-25 decrease due to removal of one time funds and associated expenses spent in 23-24.

(required if Yes)

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

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

16,547,308.00		
15,291,837.00	(7.59%)	Yes
15,480,425.00	1.23%	No
15,687,871.00	1.34%	No

Explanation:

(required if Yes)

From 23-24 to 24-25 decrease is due to one time funds and associated expenses not budgeted in 24-25. In 2026-27 decrease due to restricted expenditures budget reduction in services from 25-26.

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

DATA ENTRY: All data are extracted or calculated

Percent Change

Object Range / Fiscal Year

Amount

Over Previous Year

Status

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

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

23,004,080.00		
18,739,971.00	(18.54%)	Not Met
19,867,505.00	6.02%	Met
18,778,689.00	(5.48%)	Met

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

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

21,836,667.00		
19,826,366.00	(9.21%)	Met
20,014,954.00	.95%	Met
20,222,400.00	1.04%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6B if NOT met)

Explanation:

(linked from 6B

if NOT met)

Federal revenue decrease in 2024-25 is due to spend down of one time funds in ESSER, ARP-HCY II and Learning Recovery program

Other State Revenue

23-24 includes one time funds in UPK and AMI Block grant, Lottery Prior Year Adj., reduced Special Ed Preschool allocation and CSESAP program, and end of Strong Workforce Program and CCEE.

Explanation:

(linked from 6B

if NOT met)

Other Local Revenue

2025-26 Increase is due to elimination of one time Worker Compensation dividend (\$560,068) and the one time overacrual of retiree benefits \$1,400,000. For 2026-27 decrease is due to one time overacrrual of retiree benefits of (\$1,400,000).

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

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

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7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3286, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) 88.151.532.00 b. Plus: Pass-through Revenues and Apportionments 3% Required Budgeted Contribution¹ (Line 1b, if line 1a is No) Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status c. Net Budgeted Expenditures and Other Financing Met 88,151,532.00 2,644,545.96 2,645,143.00 1 Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met and Other is marked)

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8. CRITERION: Deficit Spending

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

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

	E11701/	A11 1 4 .		
DAIA	ENIRY:	All data	are extracted	or calculated.

1	District's Available Rese	nie Amounte /recource	e 0001-1000)
1.	DISTRICT S AN ARIADIC LIGAC	IV & VIIIONIIIO (1620MIC	וכככו-טטטט בכ

a. Stabilization Arrangements

(Funds 01 and 17, Object 9750)

b. Reserve for Economic Uncertainties

(Funds 01 and 17, Object 9789)

c. Unassigned/Unappropriated

(Funds 01 and 17, Object 9790)

d. Negative General Fund Ending Balances in Restricted

Resources (Fund 01, Object 979Z, if negative, for each of

resources 2000-9999)

e. Available Reserves (Lines 1a through 1d)

2. Expenditures and Other Financing Uses

a. District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

b. Plus: Special Education Pass-through Funds (Fund 10, resources

3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

District's Available Reserve Percentage

(Line 1e divided by Line 2c)

		5.2%
District's Deficit Spending Stand	ard Percentage Levels	
	(Line 3 times 1/3):	1.7%

First Prior Year	Second Prior Year	Third Prior Year
(2023-24)	(2022-23)	(2021-22)
	1	
0.00	0.00	0.00
2,711,244.00	2,766,883.57	2,358,498.58
4,952,150.00	2,413,075.16	1,741,776.34
0.00	0.00	0.00
7,663,394.00	5,179,958.73	4,100,274.92
90,374,793.00	92,229,452.23	78,616,619.21
0.00		
90,374,793.00	92,229,452.23	78,616,619.21
8.5%	5.6%	5.2%

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

1.9%

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(1,213,931.44)	52,556,324.76	2.3%	Not Me
Second Prior Year (2022-23)	806,181.97	55,214,659.83	N/A	Met
First Prior Year (2023-24)	2,241,854.00	55,395,752.00	N/A	Met
Budget Year (2024-25) (Information only)	(1,810,787.00)	59,447,193.00		

8C. Comparison of District Deficit Spending to the Standard

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

2.8%

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1a.

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

Explanation: (required if NOT met) In 2021-22 there was a 5% salary increase to hire and retain qualified educators and support staff. The salary increases were partially funded with reserves.

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9. CRITERION: Fund and Cash Balances

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

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

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

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 4,868

District's Fund Balance Standard Percentage Level: 1.0%

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

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

(Form 01, Line F1e, Unrestricted Column) Variance Level Fiscal Year Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) Status 5,855,603.34 Third Prior Year (2021-22) 5.627.518.00 N/A Met Second Prior Year (2022-23) 4 013 576 00 4.641.671.90 N/A Met First Prior Year (2023-24) 3,709,354.00 5,651,540.00 N/A Met

7,893,394.00

Unrestricted General Fund Beginning Balance ²

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

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

Budget Year (2024-25) (Information only)

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance

General Fund

 Fiscal Year
 (Form CASH, Line F, June Column)
 Status

 Current Year (2024-25)
 17,405,140.00
 Met

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

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

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

Explanation:			
(required if NOT met)			

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

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10 CRITERION: Reserves

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

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

Percentage Level	District	ADA	
5% or \$87,000 (greater of)	0	to 300	
4% or \$87,000 (greater of)	301	to 1,000	
3%	1,001	to 30,000	
2%	30,001	to 250,000	
19/-	250 001	and over	

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	4,844	4,840	4,826
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted. For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

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

1st Subsequent Year	Budget Year
(2025-26)	(2024-25)
92,577,170.00	88,151,532.00
0.00	0.00
92,577,170.00	88,151,532.00
3%	3%
2,777,315.10	2,644,545.96
2	92,577,170.00 0.00 92,577,170.00 3%

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

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 (\$87,000 for districts with 0 to 1,000 ADA, else 0)
 0.00
 0.00
 0.00

 7. District's Reserve Standard (Greater of Line B5 or Line B6)
 2,644,545.96
 2,777,315.10
 2,689,100.91

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amount	s (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025- 26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,644,546.00	2,777,315.00	2,689,101.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	3,208,061.00	2,709,360.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	5,852,607.00	5,486,675.00	2,689,101.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	6.64%	5.93%	3.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	2,644,545.96	2,777,315.10	2,689,100.91
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

ıa.	STANDARD INCT - Projected available reserves risk	re the standard for the budget and two subsequent riscally ears.
	Explanation:	
	(required if NOT met)	

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SUPPLEMEN	TAL INFORMATION		
DATA ENTRY	: Click the appropriate Yes or No button for items	S1 through S4. Enter an explanation for each Yes answer.	
S1.	Contingent Liabilities		
1a.	Does your district have any known or contin	gent liabilities (e.g., financial or program audits, litigation,	
	state compliance reviews) that may impact t	he budget?	No
1b.	If Yes, identify the liabilities and how they m	ay impact the budget:	
S2.	Use of One-time Revenues for Ongoing E	xpenditures	
1a.	Does your district have ongoing general fund	expenditures in the budget in excess of one percent of	
	the total general fund expenditures that are f	unded with one-time resources?	Yes
1b.	If Yes, identify the expenditures and explain	how the one-time resources will be replaced to continue funding the ongoing expenditures in the	following fiscal years:
		Allowable 8.0 FTE certificated ongoing staff charged to one time funds to mitigate covid lear transferred to General Fund or eliminated.	ming loss. One time expenditures will be
S3.	Use of Ongoing Revenues for One-time E	xpenditures	
1a.	Does your district have large non-recurring g	eneral fund expenditures that are funded with ongoing	
	general fund revenues?		No
1b.	If Yes, identify the expenditures:		
S4.	Contingent Revenues		
1a.	Does your district have projected revenues f	or the budget year or either of the two subsequent fiscal years	
	contingent on reauthorization by the local gov	emment, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?		No
1b.	If Yes, identify any of these revenues that a	are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditure	es reduced:

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S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

escription / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-199	99, Object 8980)			
First Prior Year (2023-24)	(10,417,977.00)			
Budget Year (2024-25)	(10,965,288.00)	547,311.00	5.3%	Met
st Subsequent Year (2025-26)	(11,465,288.00)	500,000.00	4.6%	Met
nd Subsequent Year (2026-27)	(11,965,288.00)	500,000.00	4.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	108,138.00			
Budget Year (2024-25)	110,301.00	2,163.00	2.0%	Met
st Subsequent Year (2025-26)	112,507.00	2,206.00	2.0%	Met
and Subsequent Year (2026-27)	114,757.00	2,250.00	2.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
and Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No
Include transfers used to cover operating deficits in either the general fund or any other fund	d .			
SSB. Status of the District's Projected Contributions, Transfers, and Capital Projects				

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

	Explanation:	
	(required if NOT met)	
1b.	MET - Projected transfers in have not changed by	more than the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	

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volitura county	School District Criteria	and Standards Review	F8B99RUZP8(2024-25
1c.	MET - Projected transfers out have not changed by more than the standard for th	ne budget and two subsequent fiscal years.	
	Explanation:		
	(required if NOT met)		
1d.	NO - There are no capital projects that may impact the general fund operational b	udget.	

Project Information: (required if YES)

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S6. Long-term Commitments

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

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

S6A. Identification of the District's Long-term Com	mitments				
DATA ENTRY: Click the appropriate button in item 1 ar	nd enter data	in all columns of item 2 for app	licable long-term commitments	; there are no extractions in this section.	
Does your district have long-term (multiyear) or	ommitments	3?			
(If No, skip item 2 and Sections S6B and S6C)			Yes		
 If Yes to item 1, list all new and existing multiy pensions (OPEB); OPEB is disclosed in item S? 		ments and required annual debt s	service amounts. Do not includ	e long-term commitments for postemploy mer	nt benefits other than
	# of Years		SACS Fund and Object Code	s Used For:	Principal Balance
Type of Commitment	Remaining	Funding Source	s (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases	2	01/80XX		01/64XX	77,578
Certificates of Participation	7	21/8XXX		21/74XX	795,000
General Obligation Bonds	24	51/8XXX		51/74XX	97,537,895
Supp Early Retirement Program					25,000
State School Building Loans					0
Compensated Absences					620,888
Other Long-term Commitments (do not include OPEB):					
TOTAL:					99,056,361
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
		Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
Leases		82,351	82,351	3,159	0
Certificates of Participation		31,800	31,800	31,800	31,800
General Obligation Bonds		4,923,619	5,096,321	5,094,946	5,275,795
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (cantinued):					
Total Annual	Pay ments:	5,037,770	5,210,472	2 5,129,905	5,307,595

Has total annual payment increased over prior year (2023-24)?

Yes

Yes

Yes

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S6B. Comparis	son of the District's Annual Payments to Prior Year An	nual Payment		
DATA ENTRY: E	Enter an explanation if Yes.			
1a.	Yes - Annual payments for long-term commitments he funded.	nave increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will		
	Explanation:	Increases in Principal and Interest will be paid out of Bond 51 with Property Taxes collected and deposited into Fund 51.		
	(required if Yes	Increases are due to the issuance of GOB Bonds; Measure H & Measure L and a Bond Anticipated Note as of July 2023.		
	to increase in total			
	annual pay ments)			
36C. Identificat	tion of Decreases to Funding Sources Used to Pay Lo	ng-term Commitments		
DATA ENTRY: C	Click the appropriate Yes or No button in item 1; if Yes, an	explanation is required in item 2.		
1.	Will funding sources used to pay long-term commitm	ents decrease or expire prior to the end of the commitment period, or are they one-time sources?		
		N-		
		No		
2.	No - Funding sources will not decrease or expire prior	to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.		
	Explanation:			
	(required if Yes)			

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S7. Unfunded Liabilities

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

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

	required contribution; and indicate how the obligation is funded (level of risk retain	ined, funding approach, etc.).		
S7A. Identific	ation of the District's Estimated Unfunded Liability for Postemployment Benefi	its Other than Pensions (OPEB)		
DATA ENTRY:	Click the appropriate button in item 1 and enter data in all other applicable items; the	re are no extractions in this section exce	pt the budget year data on line 5b	
1	Does your district provide postemployment benefits other			
	than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	Yes]	
	h Daharatika aratiwa aratara 670		7	
	b. Do benefits continue past age 65?	Yes	J	
	c. Describe any other characteristics of the district's OPEB program including el	igibility criteria and amounts, if any, that	retirees are required to contribute	toward their own benefits:
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-y	ou-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance o	ır	Self-Insurance Fund	Governmental Fund
	gov emmental fund		0	0
4.	OPEB Liabilities			
	a. Total OPEB liability		27,277,330.00	
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)		27,277,330.00	
	d. Is total OPEB liability based on the district's estimate	T		
	or an actuarial valuation?		Actuariat	
	e. If based on an actuarial valuation, indicate the measurement date			
	of the OPEB valuation		6/30/2022	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2024-25)	(2025-26)	(2026-27)
	a. OPEB actuarially determined contribution (ADC), if available, per			
	actuarial valuation or Alternative Measurement	1		
	Method	1,704,510.00	1,704,510.00	1,159,570.00
	 OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	1,247,719.00	1,310,105.00	1,375,610.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,208,504.00	1,275,698.00	1,346,792.00
	d. Number of retirees receiving OPEB benefits	94.00	94.00	94.00

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S7B. Identifica	ation of the District's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY:	Click the appropriate button in item 1 and enter data in all other applicable item	as; there are no extractions in this sectio	n.	
1	Does your district operate any self-insurance programs such as work welfare, or property and liability? (Do not include OPEB, which is cover			
2	Describe each self-insurance program operated by the district, including actuarial), and date of the valuation:	details for each such as level of risk ret	ained, funding approach, basis for va	aluation (district's estimate or
		1		
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	a. Required contribution (funding) for self-insurance programs			
	b. Amount contributed (funded) for self-insurance programs			

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\$8. Status of Labor Agreements

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

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

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

	Analysis of District's Labor Agreements - C				_	
ATA ENTF	RY: Enter all applicable data items; there are no		B 4.4V.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)		(2026-27)
	certificated (non-management) full - time - FTE) positions	263.4	250.4	:	244.4	244.4
ertificated	d (Non-management) Salary and Benefit Neg	otiations				
1.	Are salary and benefit negotiations settled	for the budget year?		Yes		
		If Yes, and the corresponding public disc been filed with the COE, complete quest	ions 2 and 3.			
		If Yes, and the corresponding public dis- been filed with the COE, complete quest				
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then compl	lete que	estions 6 and 7.
egotiations	s Settled					
2a.	Per Government Code Section 3547.5(a),	date of public disclosure board meeting:		May 15, 2024		
2b.	Per Government Code Section 3547.5(b),	was the agreement certified				
	by the district superintendent and chief bu	siness official?		Yes		
		If Yes, date of Superintendent and CBO	certification:	May 08, 2024		
3.	Per Government Code Section 3547.5(c),	was a budget revision adopted				
	to meet the costs of the agreement?			No		
		If Yes, date of budget revision board ad	loption:			
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2023	End Date:	Jun 30, 2025	
5.	Salary settlement:		Budget Year	1st Subsequent Year		2nd Subsequent Year
			(2024-25)	(2025-26)		(2026-27)
	Is the cost of salary settlement included in	n the budget and multiyear				
	projections (MYPs)?		Yes	Yes		Yes
		One Year Agreement				
		Total cost of salary settlement	325667		0	
		% change in salary schedule from prior year	1.0%			
		or				
		Multiyear Agreement				
					0	
		Total cost of salary settlement	325667			

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recently the source or runding that	Identify the source of funding that will be used to support multiyear salary commitments							
General Fund balance, change in fo	unding sources and program reductions.							

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egotiations N				
6.	Cost of a one percent increase in salary and statutory benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	
7.	Amount included for any tentative salary schedule increases	(2024-25)	(2025-20)	(2026-27)
۲.	Amount included for any tentative salary scriedule increases	Budget Year	1st Subsequent Year	2nd Subsequent Year
utificated (I	Non-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
itilicateu (i	Tonanagament, nearth and wante (new) benefits	(202-23)	(2023-20)	(2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	4994943	5244690	5506925
3.	Percent of H&W cost paid by employer	90.3%	90.3%	90.3%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
rtificated (f	Non-management) Prior Year Settlements			
any new c	osts from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
rtificated (N	Non-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
	Associated the second state of the business and \$600000			
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	358615	363995	369455
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
rtificated (N	Non-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
tificated (f	Non-management) - Other			
	ficant contract changes and the cost impact of each change (i.e., class size, hours of emp	oloyment, leave of absence, bonuses,	etc.):	
	None			

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DATA ENTR	tY: Enter all applicable data items; there are no	extractions in this section.				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year		2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)		(2026-27)
Number of a	classified(non - management) FTE positions	206.9	202.9		202.9	202.9
Classified ((Non-management) Salary and Benefit Negoti	ations				
1.	Are salary and benefit negotiations settled f			Yes		
		If Yes, and the corresponding public disc	closure documents have been fil	ed with the COE, complete qu	estions :	2 and 3.
		If Yes, and the corresponding public disc	closure documents have not bee	n filed with the COE, complete	questic	ons 2-5.
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then comp	lete que	stions 6 and 7.
Negotiations						
2a.	Per Government Code Section 3547.5(a), da	ate of public disclosure				
•	board meeting:			May 15, 2024		
2b.	Per Government Code Section 3547.5(b), w	=		V		
	by the district superintendent and chief busi	If Yes, date of Superintendent and CBO		Yes		
	D C	•	certification.	May 08, 2024		
3.	Per Government Code Section 3547.5(c), we to meet the costs of the agreement?	as a budget revision adopted		No		
	to meet the costs of the agreement?	If Yes, date of budget revision board ad	ontion:	NO		
		If Yes, date of budget levision board au	option.		Jun	
4.	Period covered by the agreement:	Begin Date:	Jul 01, 2023	End Date:	30, 2025	
5.	Salary settlement:		Budget Year	1st Subsequent Year		2nd Subsequent Year
			(2024-25)	(2025-26)		(2026-27)
	Is the cost of salary settlement included in	the budget and multiyear				
	projections (MYPs)?		Yes	Yes		
		One Year Agreement				
		Total cost of salary settlement	139004		0	0
		% change in salary schedule from prior year	1.0%			
		or				
		Multiyear Agreement				
		Total cost of salary settlement	139004		0	0
		% change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%	0.0%		0.0%
		Identify the source of funding that will be	e used to support multiyear sala	y commitments:		
		General Fund balance, change in funding	g sources and program reduction	s.		

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Negotiations I	Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (N	on-management) Health and Welfare (H&W) Benefits	(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1670346	1753863	1841556
3.	Percent of H&W cost paid by employer	90.3%	90.3%	90.3%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
Classified (N	on-management) Prior Year Settlements			
Are any new o	costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (N	on-management) Step and Column Adjustments	(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments	159790	162187	164620
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
J .	Total things in step a column over prof year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (N	on-management) Attrition (layoffs and retirements)	(2024-25)	(2025-26)	(2026-27)
Ciassilled (N	on-management, Attrition (layons and retirements)	(2024-25)	(2025-20)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees incluthe budget and MYPs?	uded in Yes	Yes	Yes
	the budget and MYPS?			
Classified (N	on-management) - Other			
List other sign	ificant contract changes and the cost impact of each change (i.e., hours of e	employment, leave of absence, bonuses, etc.):		
	None			

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S8C. Cost Ana	alysis of District's Labor Agreements - Manage	ement/Supervisor/Confidential Employe	es		
DATA ENTRY:	Enter all applicable data items; there are no extra	ctions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of man positions	nagement, supervisor, and confidential FTE	49	47	47	47
Management/S	Supervisor/Confidential				
Salary and Bei	nefit Negotiations				
1.	Are salary and benefit negotiations settled for	the budget year?		Yes	
		If Yes, complete question 2.			
		If No, identify the unsettled negotiations	including any prior year unsettled	negotiations and then complete	questions 3 and 4.
		If n/a, skip the remainder of Section S8C).		
Negotiations Se	ettled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
	Is the cost of salary settlement included in the	e budget and multiyear			
	projections (MYPs)?		Yes	Yes	Yes
		Total cost of salary settlement	67082	0	0
		% change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%	0.0%	0.0%
Negotiations No	ot Settled				Y
3.	Cost of a one percent increase in salary and s	statutory benefits			
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(2025-26)	(2026-27)
4.	Amount included for any tentative salary sche	edule increases			
Management/S	upervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and We	Ifare (H&W) Benefits		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of H&W benefit changes included in	the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		700204	735214	771975
3.	Percent of H&W cost paid by employer		90.3%	90.3%	90.3%
4.	Percent projected change in H&W cost over p	rior y ear	5.0%	5.0%	5.0%
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Colu	mn Adjustments		(2024-25)	(2025-26)	(2026-27)
1.	Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments		83098	84344	85610
3.	Percent change in step & column over prior ye	ear	1.5%	1.5%	1.5%
Management/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits	(mileage, bonuses, etc.)		(2024-25)	(2025-26)	(2026-27)
1.	Are costs of other benefits included in the bud	lget and MYPs?	No	No	No
2.	Total cost of other benefits				
3.	Percent change in cost of other benefits over	prior y ear			

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S9. Local Control and Accountability Plan (LCAP)

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

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

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

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes Jun 05, 2024

Yes

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	FISCAL INDICATORS		
	iscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any ncy to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items		
A1.	Do cash flow projections show that the district will end the budget year with a		
	negative cash balance in the general fund?	No	
A2.	Is the system of personnel position control independent from the payroll system?		
		No	
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the		
	enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No	
A4.	Are new charter schools operating in district boundaries that impact the district's		
	enrollment, either in the prior fiscal year or budget year?	No	
A5.	Has the district entered into a bargaining agreement where any of the budget		
	or subsequent years of the agreement would result in salary increases that	No	
	are expected to exceed the projected state funded cost-of-living adjustment?		
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or		
	retired employees?	No	
A7.	Is the district's financial system independent of the county office system?		
		No	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education		
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No	
A9.	Have there been personnel changes in the superintendent or chief business		
	official positions within the last 12 months?	No	
When providing	g comments for additional fiscal indicators, please include the item number applicable to each commo	nt.	
	Comments:		
	(optional)		

End of School District Budget Criteria and Standards Review

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	202	3-24 Estimated Actu	als	ļ	2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						74
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,861.53	4,861.53	4,920.58	4,844.37	4,844.37	4,861.53
Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,861.53	4,861.53	4,920.58	4,844.37	4,844.37	4,861.53
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	23.20	23.20	23.20	23.20	23.20	23.20
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	23.20	23.20	23.20	23.20	23.20	23.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,884.73	4,884.73	4,943.78	4,867.57	4,867.57	4,884.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)			RESYMMEN			

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

56 72561 000000 Form . F8B99RUZP8(2024-2

	202	23-24 Estimated Actua	als	2024-25 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI		J				
d. Special Education Extended Year		J				
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2024-25 Budget, July 1 AVERAGE DAILY ATTENDANCE

56 72561 000000 Form . F8B99RUZP8(2024-2!

	202	23-24 Estimated Actu	ıals	2024-25 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA	7				1	
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in I	Fund 01 or Fund 62 u	se this worksheet to n	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	I data reported in F	und 01.				
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0
FUND 09 or 62: Charter School ADA corresponding to SACS fir	ancial data reporter	in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Rio Elementary
Adopted
Cashflow Worksheet
BUDGET YEAR 2024-25
56 72561 0000000
Form CASH

PROJECTIONS THROUGH MONTH OF (JUNE) 4 BEGINNING CASH 8 RECEIPTS 8 RECEIPTS 9 CHICLES 9 CHI	g Bainneas(Re	July August September October 21,337,810.03 21,199,258.00 16,469,612.83 17,420,846.31 17,331,42.00 1,733,142.00 7,204,859.00 3,119,655.00	August 21,199,258.00	September 16,469,612.83	October 7	November 4,487,682.91	Dacember 10 481 907 60	January 17 960 888 00	Fabruary	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
OUGH MONTH OF (JUNE): nt nt		21,337,810.03	21,189,258.00	16,469,612.83	16 3Po ver	4,487,682.91	40 401 907.60	47 960 RRB 00									
nt nuces		21,337,810.03	21,189,258.00	16,469,612.83	\$ 16 370 war ar	4,487,682.91	40 491 907.50	47 DEC RRE OF								0	
Sources		1.733,142.00			1,420,040.31	- Constitution		200000000	15,317,857.86	12,523,552.18	4.447,682.81 10,441,907.60 17,960,886.00 15,317,857.86 12,523,552.18 14,098,754.35 17,685,849.14 15,985,323.32	17,685,849.14	15 985 323.32				
ources		1.733,142.00															
seanna			1,733,142.00	7,204,859.00	3,119,655.00	3,119,655.00	7,204,859.00	3,119,655.00	3,119,655.00	7,204,859.00	3,119,655.00	3,119,655.00	7,204,855.00	0.00		0.00	51,003,646.00
auroas				-	-		6,372,565.65		-		6,372,565.65	_	1,416,125.70			0.00	14,161,257.00
auroas																0.00	(8)
ources					341,728.00			341,728.00			341,728.00			1,674,971.00		00:00	2,700,155.00
ources		584,061.00	584,061.00	584,061.00	584,061.00	770,620.00	584,061.00	1,007,322.00	708,513.00	1,007,322.00	584,061.00	1,704,125.00	204,607.00	908,903.00		00.00	9,815,778.00
		311,201.90	311,201.90	560,163.42	580,183.42	580,183.42	560,163.42	560,163.42	560,163.42	560,163.42	560,163.42	560,163.42	560,163.42			0.00	6,224,038.00
		110,301.00														0.00	110,301.00
φ																0.00	
0		2,738,705.90	2,628,404.90	2,738,705.90 2,628,404.90 8,349,083.42 4,605,607.42	ш.	4 450,438.42	14,721,649.07 5,028,868.42	5,028,868.42	4,388,331,42 8,772,344,42 10,978,173.07	8,772,344.42	10,978,173.07	5,383,943.42	9,385,751.12	2,583,874.00			84,015,175.00
	1	214.265.79	2 837 055,64	2 837 055.64	2.837.055.64	2 837 055.64	2 837 055.64	2 837 055.64	2,837,055,64	2.837.055.64	2.837.055.64	2.837.055.64	2.632.813.64	204 242.21		0.0	31.421.878.00
		488 011 78	1 248 765.36	1 248 765.38	\vdash	1 248 765.36	1 248 765.36	1248 765 36	1.248.765.36	1 248 765.36	1 248 765.36	1.248.765.36	758.022.71	490.742.87		00 0	14 224 431 00
Employee Benefits 3000-3999		272,421.44	1.868.338.36	1.868.338.36	-	1.868,338.36	1,868,338.36	1,868,338.36	1,868,338.36	1,868,338.36	1,868,338.36	1,868,338.36	1,762,134.79	106,203.13		0.00	20,824,143.00
Books and Supplies 4000-4999		53,200.81	263,175.78	412,068.72	_	494,202.76	331,270.57	243,044.97	238,234.77	258,820.53	202,623.28	221,723.61	476,986.89	906,905.80		0.00	4,534,529.00
Services 5000-5999		1,660,983.94	916,290.94	877,217.36	-	1,834,255.64	839,580.59	1,530,140.74	909,187.47	951,558.36	1,200,786.84	905,350.81	1,429,595.09	1,231,089.27		00:00	15,291,837.00
Capital Outlay		7,970.18	44,000.00	73,249.00	-	49,835.46	13,900.65	34,378.98		ŀ	13,322.79	3,235.46				00:00	271,297.00
Other Outgo 7000-7499		18,113.00	18,113.00		33,962.00	32,604.00	32,604.00	32,604.00		32,604.00	20,186.00		906,381.00	456,246.00		00'0	1,583,417.00
Interfund Transfers Out																0.00	3
All Other Financing Uses 7630-7699																0.00	
TOTAL DISBURSEMENTS		2,714,946.93	7,195,739.06	7,316,694.44	7,457,615.32	8,365,058.22	7,171,515,17	7,794,328.05	7,101,581.60	7,197,142.25	7,391,078.27	7,084,469.24	7,965,934.13	3,395,429.28			88,151,532.00
D. BALANCE SHEET ITEMS Assists and Deferred Outflows Costs Not in Tressury																	
9200-9299	00 014 00	00 727 002	240 774 90	04 700 030	269 207 40	250 207 40	JEB 207 40	250 207 40	250 207 40							00 014 00	
9310	(2,303,074,00)	010,774,00	00,777,00	700,007	04,100,002	04/106/007	75,105,052	700,300,40	04.700,002							4,303,074,00	
	Ī																
Expenditures																	
ets																	
Lease Receivable 9380										İ						7.5	
	2 583 874.00	516.774.80	516,774.80	258,387.40	258,387.40	258,387.40	258,387.40	258,387.40	258,387.40	30	26	100				2,583,874.00	
od Deferred Inflows																	
9500-9599	3,395,429.00	(679,085.80)	(679,085.80)	(339,542.90)	(339,542.90)	(339,542.90)	(339,542.90)	(339,542.90)	(339,542.90)							(3,395,429.00)	
Due To Other Funds 9610																a s	
annes																	
Deferred inflows of Resources																	
Undefined Objects								203,687.00									
АВІГІПЕЅ	3,395,429.00	(679,085.80)	(679,085.80)	(339,542.90)	(339,542,90)	(339,542.90)	(339,542.90)	(135,855.90)	(339,542.90)		50	E%	(4)			(3,395,429.00)	
Nonoperating Suspense Clearing 9910																	
TOTAL BALANCE SHEET ITEMS	811,555.00	(162,311.00)	(162,311.00)	(81,155.50)	(81,155.50)	(81,155.50)	(81,155.50)	122,531.50	(81,155.50)	(i		-	1	•	1	(811,555.00)	
E. NET INCREASE/DECREASE (B - C + D)		(138 552.03)	(4.729.845.16)	951.233.48	(2,933,163,40)	(3.995,775.30)	7,468,978.40	(2,642,928.13)	(2,794,405.68)	1,575,202.17	3,587,094.80	(1,700,525.82)	1,419,818.99	(811,555.28)	34	(811,555.00)	(4,136,357.00)
F. ENDING CASH (A + E)		21 199 258.00	11.1			-	\vdash	-	8 8	н	17,685,849.14	-	17,405,140.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND																	

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

56 72561 000000 Form 1 F8B99RUZP8(2024-2:

Description F	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				TO BE SERVICE	Marie Marie
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	3,835,296.00	3,735,296.00	-2.6
3) Other State Revenue		8300-8599	1,861,443.00	1,936,443.00	4.0
4) Other Local Revenue		8600-8799	310,000.00	410,000.00	32.3
5) TOTAL, REVENUES			6,006,739.00	6,081,739.00	1.2
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	1,726,977.00	1,862,662.00	7.9
3) Employee Benefits		3000-3999	852,393.00	903, 183.00	6.0
4) Books and Supplies		4000-4999	2,664,528.00	2,568,688.00	-3.
5) Services and Other Operating Expenditures		5000-5999	213,246.00	212,139.00	-0.
6) Capital Outlay		6000-6999	0.00	0.00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	160,445.00	53,604.00	-66.
9) TOTAL, EXPENDITURES			5,617,589.00	5,600,276.00	-0.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			389,150.00	481,463.00	23.
D. OTHER FINANCING SOURCES/USES			000, 100.00	461,466.00	20.
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.1
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses				****	
a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		3353 3555	0.00	0.00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			389,150.00	481,463.00	23.
			303,100.00	401,403.00	23.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	B 434 543 00	9.044.450.00	_
a) As of July 1 - Unaudited			8,434,542.00	8,911,458.00	5.
b) Audit Adjustments		9793	87,766.00	0.00	-100
c) As of July 1 - Audited (F1a + F1b)			8,522,308.00	8,911,458.00	4.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			8,522,308.00	8,911,458.00	4.
2) Ending Balance, June 30 (E + F1e)			8,911,458.00	9,392,921.00	5.
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0
All Others		9719	0.00	0.00	0.
b) Restricted		9740	8,911,458.00	9,392,921.00	5.
c) Committed				SHEET SERVICE	
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0.
d) Assigned					
Other Assignments		9780	0.00	0.00	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
-, ····································					
d) with Fiscal Agent/Trustee		9135	0.00		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135 9140	0.00		

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

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

56 72561 000000 Form 1

onald county	Expanditures by Obje				F8B99RUZP8(202
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Štores		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		0000	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0400	0.00		
LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
		9610	0.00		
3) Due to Other Funds			0.00		
4) Current Loans		9640	2.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,835,296.00	3,735,296.00	
Donated Food Commodities		8221	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE			3,835,296.00	3,735,296.00	-
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,861,443.00	1,936,443.00	4
All Other State Revenue		8590	0.00	0.00	(
TOTAL, OTHER STATE REVENUE			1,861,443.00	1,936,443.00	
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	
Food Service Sales		8634	200,000.00	200,000.00	
Leases and Rentals		8650	0.00	0.00	
Interest		8660	100,000.00	200,000.00	10
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	
Fees and Contracts		-	5.50	0.00	
		8677	0.00	0.00	
Interagency Services		0071	0.00	0.00	
Other Local Revenue		8699	10 000 00	10,000.00	
All Other Local Revenue		8699	10,000.00		
TOTAL, OTHER LOCAL REVENUE			310,000.00	410,000.00	3
TOTAL, REVENUES			6,006,739.00	6,081,739.00	
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	
Other Certificated Salaries		1900	0.00	0.00	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,469,100.00	1,645,146.00	1:
Classified Supervisors' and Administrators' Salaries		2300	255,877.00	215,516.00	-15
Clerical, Technical and Office Salaries		2400	2,000.00	2,000.00	
Other Classified Salaries		2900	0.00	0.00	
TOTAL, CLASSIFIED SALARIES			1,726,977.00	1,862,662.00	
EMPLOYEE BENEFITS		3101-3102	0.00	0.00	
EMPLOYEE BENEFITS STRS PERS		3101-3102 3201-3202	0.00 440,680.00	0.00 484,844.00	11

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-B, Version 8

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Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

56 72561 000000 Form 1

rentura County	Expenditures by Obje				Form F8B99RUZP8(2024-
Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	211,149.00	209,971.00	-0.6
Unemployment Insurance		3501-3502	852.00	920.00	8.0
Workers' Compensation		3601-3602	32,903.00	32,752.00	-0.8
OPEB, Allocated		3701-3702	40,072.00	39,215.00	-2.1
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			852,393.00	903, 183.00	6.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	355,000.00	361,000.00	1.7
Noncapitalized Equipment		4400	19,528.00	19,550.00	0.1
Food		4700	2,290,000.00	2,188,138.00	-4.4
TOTAL, BOOKS AND SUPPLIES			2,664,528.00	2,568,688.00	-3.6
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	8,410.00	5,110.00	-39.2
Dues and Memberships		5300	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.6
Transfers of Direct Costs - Interfund		5750	(32,500.00)	(15,871.00)	-51.2
Professional/Consulting Services and Operating Expenditures		5800	174,136.00	160,000.00	-8.
Communications		5900	3,200.00	2,900.00	-9.4
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,246.00	212,139.00	-0.
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	D.(
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	160,445.00	53,604.00	-66.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			160,445.00	53,604.00	-66.6
TOTAL, EXPENDITURES			5,617,589.00	5,600,276.00	-0.3
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.
Proceeds from SBITAs		8974	0.00	0.00	0.
All Other Financing Sources		8979	0.00	0.00	0.4
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.

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Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

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

Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Function

56 72561 000000 Form ' F8B99RUZP8(2024-2

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent
A. REVENUES	Pulletion Ovaso	Object Codes	Estillated Actuals	Duuget	Difference
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,835,296.00	3,735,296.00	-2.6%
3) Other State Revenue		8300-8599	1,861,443.00	1,936,443.00	4.0%
4) Other Local Revenue		8600-8799	310,000.00		
5) TOTAL, REVENUES		0000-0799		410,000.00	32.3%
			6,006,739.00	6,081,739.00	1.2%
B. EXPENDITURES (Objects 1000-7999) 1) Instruction	1000-1999	/	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,449,644.00		0.0%
4) Ancillary Services 4) Ancillary Services	4000-3999			5,532,925.00	1.5%
			0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	,	7,500.00	13,747.00	83.3%
7) General Administration	7000-7999		160,445.00	53,604.00	-66.6%
8) Plant Services	8000-8999	7000	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		1000	5,617,589.00	5,600,276.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			389,150.00		
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			300, 100.00	481,463.00	23.7%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers					
		9000 9020	0.00	0.00	0.09/
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		2000 0070	0.00		
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		/	389,150.00	481,463.00	23.7%
F. FUND BALANCE, RESERVES		17			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,434,542.00	8,911,458.00	5.7%
b) Audit Adjustments		9793	87,766.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		/	8,522,308.00	8,911,458.00	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		/	8,522,308.00	8,911,458.00	4.6%
2) Ending Balance, June 30 (E + F1e)			8,911,458.00	9,392,921.00	5.4%
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	8,911,458.00	9,392,921.00	5.4%
c) Committed		/			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		- 17			
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		7			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,105,652.00	3,172,882.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,408,873.00	3,529,136.00
5330	Child Nutrition: Summer Food Service Program Operations	1,192,322.00	1,138,300.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	283,984.00	444,280.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	725,437.00	725,437.00
7033	Child Nutrition: School Food Best Practices Apportionment	191,443.00	382,886.00
9010	Other Restricted Local	3,747.00	0.00
Total, Restricted Balance		8,911,458.00	9,392,921.00

Budget, July 1 Building Fund Expenditures by Object

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Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES			ET STEELS	
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	1,078,530.00	1,400,300.00	29.8
5) TOTAL, REVENUES		1,078,530.00	1,400,300.00	29.8
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	25,000.00	25,000.00	0.0
3) Employee Benefits	3000-3999	848.00	818.00	-3.5
4) Books and Supplies	4000-4999	81,875.00	100,000.00	22.1
5) Services and Other Operating Expenditures	5000-5999	113,000.00	90,000.00	-20.4
6) Capital Outlay	6000-6999	12,541,004.00	16,338,000.00	30.3
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
7) Other Outgo (excluding fransists of frances Cools)	7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		12,761,727.00	16,553,818.00	29.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		(11,683,197.00)	(15,153,518.00)	29.7
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	30,644,810.00	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		30,644,810.00	0.00	-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		18,961,613.00	(15,153,518.00)	-179.9
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	20,445,223.00	39,839,793.00	94.9
b) Audit Adjustments	9793	432,957.00	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)	2.00	20,878,180.00	39,839,793.00	90.8
d) Other Restatements	9795	0.00	0.00	0.0
*	0100	20,878,180.00	39,839,793.00	90.8
e) Adjusted Beginning Balance (F1c + F1d)		39,839,793.00	24,686,275.00	-38.0
2) Ending Balance, June 30 (E + F1e)		35,035,153.00	24,000,213.00	-30.0
Components of Ending Fund Balance				
a) Nonspendable	0744	0.00		
Rev olv ing 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	39,837,889.00	24,684,071.00	-38.0
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	1,904.00	2,204.00	15.8
e) Unassigned/Unappropriated			THE REAL PROPERTY.	
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	0.00		
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		

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Budget, July 1 Building Fund Expenditures by Object

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MARBAITTEE	
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2) Due to Chrester Coverements	
3) Due 10 Cites Funds	
1	
S) INTAIL, LABILITIES	
D. DETABLED INFLOWS OF RESOURCES 1	
J. DeFERRED INFLOWS OF RESOURCES 9690 0.00	
1) Different littlews of Resources 9880 0.00	
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Ending Fund Balance, June 30 (910 + H2)- (16 + J2)	
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FEIM	
All Other Federal Reviews 6280 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	
TOTAL, FEDERAL REVENUE 0.00 0.00 TAR Relief Subvertions Restricted Levies - Other 0.00 0.00 Restricted Levies - Other 8575 0.00 0.00 Cher Subvertions/In-Lieu Taxes 8576 0.00 0.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 0.00 0.00 0.00 OTHER LOCAL REVENUE 0.00 0.00 0.00 Other Restricted Levies 0.00 0.00 0.00 Secured Roll 8615 0.00 0.00 Unsecured Roll 8616 0.00 0.00 Supplemental Taxes 8617 0.00 0.00 Supplemental Taxes 8618 0.00 0.00 Other 8621 0.00 0.00 Other 8622 0.00 0.00 Other 8622 0.00 0.00 Parcell Taxes 8621 0.00 0.00 Panalities and Interest from Delinquent Non-LCFF Taxes 8629 0.	0.0
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Homeowners' Exemptions	
Other Subventions/In-Lieu Taxes 8576 0.00 0.00 All Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 0.00 0.00 OTHER LOCAL REVENUE Other Local Revenue County and District Taxes 8815 0.00 0.00 Unsecured Roll 8816 0.00 0.00 Prior Years' Taxes 8817 0.00 0.00 Supplemental Taxes 8618 0.00 0.00 Non-Ad Valorem Taxes 8821 0.00 0.00 Other 8822 0.00 0.00 Community Redevelopment Funds Not Subject to LCFF Deduction 8829 0.00 0.00 Sales 8829 0.00 0.00 0.00 Sales of Equipment/Supplies 8811 0.00 0.0	
All Other State Revenue 8590 0.00 0.00 0.00 100 100 100 100 100 100	0.0
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OTHER LOCAL REVENUE Cither Local Revenue County and District Taxes 8815 0.00 0.00 County and District Taxes 8815 0.00 0.00 Secured Roll 8616 0.00 0.00 Unsecured Roll 8617 0.00 0.00 Prior Years' Taxes 8618 0.00 0.00 Supplemental Taxes 8621 0.00 0.00 Non-Ad Valoren Taxes 8621 0.00 0.00 Parcel Taxes 8621 0.00 0.00 Cither 8622 0.00 0.00 Community Redevelopment Funds Not Subject to LCFF Deduction 8625 0.00 0.00 Penalties and Interest from Delinquent Non-LCFF Taxes 8629 0.00 0.00 Sales 8381 0.00 0.00 Sale of Equipment/Supplies 8631 0.00 0.00 Leases and Rentals 8650 0.00 0.00 Interest 8660 1,050,000.00 1,400,300.00 Net Increase (Decrease) in the Fair V	0.0
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Cither Restricted Levies Secured Roll 8615 0.00	
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Other Local Revenue 8699 28,530.00 0.00 All Other Local Revenue 8699 28,530.00 0.00 All Other Transfers In from All Others 8799 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 1,078,530.00 1,400,300.00 TOTAL, REVENUES 1,078,530.00 1,400,300.00	33.4
All Other Local Revenue 8699 28,530.00 0.00 All Other Transfers In from All Others 8799 0.00 1,000 0.00 TOTAL, OTHER LOCAL REVENUE 1,078,530.00 1,400,300.00 TOTAL, REVENUES 1,078,530.00 1,400,300.00	0.0
All Other Transfers In from All Others 8799 0.00 0.00 TOTAL, OTHER LOCAL REVENUE 1,078,530.00 1,400,300.00 TOTAL, REVENUES 1,078,530.00 1,400,300.00	
TOTAL, OTHER LOCAL REVENUE 1,078,530.00 1,400,300.00 TOTAL, REVENUES 1,078,530.00 1,400,300.00	-100.0
TOTAL, REVENUES 1,078,530.00 1,400,300.00	0.0
TOTAL, REVENUES 1,078,530.00 1,400,300.00	29.8
	29.8

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

File: Fund-D, Version 5

Budget, July 1 Building Fund Expenditures by Object

56 72561 000000 Form : F8B99RUZP8(2024-2

·	source Codes C	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	25,000.00	25,000.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			25,000.00	25,000.00	0.0
MPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	363.00	363.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.
Unemployment Insurance		3501-3502	13.00	13.00	0.
Workers' Compensation		3601-3602	472.00	442.00	-6.
OPEB, Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS			848.00	818.00	-3.
BOOKS AND SUPPLIES					12/
Books and Other Reference Materials		4200	0.00	0.00	0.
Materials and Supplies		4300	41,875.00	0.00	-100.
Noncapitalized Equipment		4400	40,000.00	100,000.00	150
TOTAL, BOOKS AND SUPPLIES			81,875.00	100,000.00	22
ERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.
Travel and Conferences		5200	0.00	0.00	0
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	113,000.00	90,000.00	-20.
Communications		5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,000.00	90,000.00	-20.
APITAL OUTLAY			0.447.445.00		
Land		6100	6,417,115.00	4,330,000.00	-32.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	6,123,889.00	12,008,000.00	96.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			12,541,004.00	16,338,000.00	30.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out		7000	2.00	2 00	
All Other Transfers Out to All Others		7299	0.00	0.00	0.
Debt Service		7.05			_
Repay ment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.
OTAL, EXPENDITURES			12,761,727.00	16,553,818.00	29
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		0040			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
INTERFUND TRANSFERS OUT			0.00	0.00	0
To: State School Building Fund/County School Facilities Fund		7613			
		7613 7619	0.00	0.00	0

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

56 72561 000000 Form 2 F8B99RUZP8(2024-2!

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					-
Proceeds from Sale of Bonds		8951	15,648,040.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	14,996,770.00	0.00	-100.0%
(c) TOTAL, SOURCES			30,644,810.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				SELLETTRE	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,644,810.00	0.00	-100.0%

56 72561 000000 Form 2 F8B99RUZP8(2024-2

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	1,078,530.00	1,400,300.00	29.
5) TOTAL, REVENUES		7	1,078,530.00	1,400,300.00	29.
B. EXPENDITURES (Objects 1000-7999)					1 1 3 3 G
1) Instruction	1000-1999	γ'	0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.
3) Pupil Services	3000-3999	7/	0.00	0.00	0
4) Ancillary Services	4000-4999	'	0.00	0.00	0.
5) Community Services	5000-5999		0.00	0.00	0
6) Enterprise	6000-6999	'	0.00	0.00	0
7) General Administration	7000-7999		0.00	0.00	0
8) Plant Services	8000-8999	J'	12,761,727.00	16,553,818.00	29
		Except 7600-	12,101,1	10,000,010.00	
9) Other Outgo	9000-9999	7699	0.00	0.00	(
10) TOTAL, EXPENDITURES			12,761,727.00	16,553,818.00	29
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 -B10)			(11,683,197.00)	(15,153,518.00)	29
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		'			
a) Transfers In		8900-8929	0.00	0.00	(
b) Transfers Out		7600-7629	0.00	0.00	(
2) Other Sources/Uses					
a) Sources		8930-8979	30,644,810.00	0.00	-10
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	11180 00
4) TOTAL, OTHER FINANCING SOURCES/USES			30,644,810.00	0.00	-10
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,961,613.00	(15,153,518.00)	-17
FUND BALANCE, RESERVES					
1) Beginning Fund Balance		/			
a) As of July 1 - Unaudited		9791	20,445,223.00	39,839,793.00	9
b) Audit Adjustments		9793	432,957.00	0.00	-10
c) As of July 1 - Audited (F1a + F1b)		/	20,878,180.00	39,839,793.00	g
d) Other Restatements		9795	0.00	0.00	•
a) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)		1	20,878,180.00	39,839,793.00	g
		'	39,839,793.00	24,686,275.00	-3
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		'	30,000,700.0	24,000,210.00	-
Components of Ending Fund Balance		1/			
a) Nonspendable		0744	0.00	0.00	
Rev olv ing Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	
Prepaid Items		9713	0.00	0.00	
All Others		9719	0.00	0.00	
b) Restricted		9740	39,837,889.00	24,684,071.00	4
c) Committed			5/1/25 B () ()		
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,904.00	2,204.00	1
e) Unassigned/Unappropriated			RILES NEWS		
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	

Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

56 72561 0000000 Form 21 F8B99RUZP8(2024-25)

Printed: 5/28/2024 5:25 PM

Resource	e Description	2023-24 Estimated 2024-25 Actuals Budget
9010	Other Restricted Local	39,837,889.00 24,684,071.00
Total, Restricted Balance		39,837,889.00 24,684,071.00

56 72561 000001 Form : F8B99RUZP8(2024-2

			F8B99RUZP8(2024-2		
Description Resour	rce Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
A. REVENUES					
1) LCFF Sources	8010-8099	0.00	0.00	0	
2) Federal Revenue	8100-8299	0.00	0.00	0	
3) Other State Revenue	8300-8599	0.00	0.00	0	
4) Other Local Revenue	8600-8799	2,132,728.00	765,000.00	-64	
5) TOTAL, REVENUES		2,132,728.00	765,000.00	-64	
B. EXPENDITURES 1) Cartificated Salarias	4000 4000	0.00	0.00		
Classified Salaries Classified Salaries	1000-1999 2000-2999	0.00	0.00	0	
Classified Salaries Findoyee Benefits		0.00	0.00	(
3) Employee Benefits 4) Books and Supplies	3000-3999 4000-4999	0.00	0.00	.a.	
Books and Supplies Services and Other Operating Expenditures	4000-4999 5000-5999	135,600.00 641.580.00	50,000.00 631,080.00	-6:	
5) Services and Other Operating Expenditures 6) Capital Outlay	5000-59 99 6000-6999	641,580.00 488,550.00	631,080.00 250,000.00	 -41	
	6000-6999 7100-7299,	400,000.00	200,000.00	~	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00		
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00		
9) TOTAL, EXPENDITURES		1,265,730.00	931,080.00	-2	
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
NANCING SOURCES AND USES (A5 - B9)		866,998.00	(166,080.00)	-11	
. OTHER FINANCING SOURCES/USES 1) Interfund Transfers		1			
a) Transfers In	8900-8929	0.00	0.00		
a) Iransfers In b) Transfers Out	7600-7629	0.00	0.00		
	1000,022	0.00	0.00		
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00		
a) Sources b) Uses	8930-8979 7630-7699	0.00	0.00		
b) Uses 3) Contributions	7630-7699 8980-8999		0.00		
3) Contributions 4) TOTAL OTHER FINANCING SOURCES/USES	0300-0000	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00 866,998.00	0.00	-11	
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) . FUND BALANCE. RESERVES		000,220.00	(166,080.00)	-11	
. FUND BALANCE, RESERVES 1) Beginning Fund Balance	J*	1			
As of July 1 - Unaudited a) As of July 1 - Unaudited	9791	2,010,019.00	2,945,343.00	4	
	9791	68,326.00	2,945,343.00	-10	
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)	0100	68,326.00 2,078,345.00	0.00 2,945,343.00	-10	
	9795	2,078,345.00	2,945,343.00		
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)	/	2,078,345.00		:4	
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance June 30 (E + F1e)	/		2,945,343.00		
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance]/	2,945,343.00	2,779,263.00		
Components of Ending Fund Balance a) Nonsnendable	/	1:			
a) Nonspendable Revolving Cash	9711	9.00	0.00		
Revolving Cash	9711 9712	0.00	0.00		
Stores	9712 9713	0.00	0.00		
Prepaid Items	9713	0.00	0.00		
All Others	9719	0.00 2.768.934.00	0.00		
b) Restricted	9740	2,768,934.00	2,547,854.00		
c) Committed	0750	0.00	2.00		
Stabilization Arrangements	9750	0.00	0.00		
Other Commitments	9760	0.00	0.00		
d) Assigned	0790	170 100 00	224 400 00		
Other Assignments	9780	176,409.00	231,409.00		
e) Unassigned/Unappropriated	0790	0.00	0.00		
Reserve for Economic Uncertainties	9789	0.00	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		
3. ASSETS 1) Cash	7				
1) Cash	9110	0.00			
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury	9111 9120	0.00			
b) in Banks	9120	0.00			
	0100	0.00			
c) in Revolving Cash Account d) with Fiscal Agent/Trustee	9130 9135	0.00			

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

56 72561 00000 Form : F8B99RUZP8(2024-2

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS	,	0.00		
I. DEFERRED OUTFLOWS OF RESOURCES		5.65		
Deferred Outflows of Resources Deferred Outflows of Resources	9490	0.00		
	9450			
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES 1) Appropriate Providele		2.00		
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		
I. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS	,	0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)	,	0.00		
OTHER STATE REVENUE				
Tax Relief Subventions	,			
Restricted Levies - Other	,			
	0575	0.00	0.00	
Homeowners' Exemptions Other Subventions (In Linu Tayon	8575	0.00	0.00	
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	
All Other State Revenue	8590	0.00	0.00	
TOTAL, OTHER STATE REVENUE		0.00	0.00	
OTHER LOCAL REVENUE	,			
Other Local Revenue	,			
County and District Taxes	,			
Other Restricted Levies	,			
Secured Roll	8615	0.00	0.00	
Unsecured Roll	8616	0.00	0.00	
Prior Years' Taxes	8617	0.00	0.00	
Supplemental Taxes	8618	0.00	0.00	
Non-Ad Valorem Taxes	,			
Parcel Taxes	8621	0.00	0.00	
	8622	0.00	0.00	
Other Community Redevelopment Funds Not Subject to I CEE Deduction				
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	700,000.00	700,000.00	
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	
Sales	,	1		
Sale of Equipment/Supplies	8631	0.00	0.00	
Interest	8660	54,000.00	55,000.00	
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	
Fees and Contracts	,			
Mitigation/Developer Fees	8681	1,378,728.00	10,000.00	-1
Other Local Revenue	,			
All Other Local Revenue	8699	0.00	0.00	
All Other Transfers In from All Others	8799	0.00	0.00	
		2,132,728.00	765,000.00	_
TOTAL, OTHER LOCAL REVENUE	,	2,132,728.00	765,000.00	-
TOTAL, REVENUES		2,102,120.00	190,000.00	
CERTIFICATED SALARIES		2.00	2.00	
	1900	0.00	0.00	
Other Certificated Salaries				
Other Certificated Salaries TOTAL, CERTIFICATED SALARIES		0.00	0.00	

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

F8B99RUZP8(2024				
Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.
Clerical, Technical and Office Salaries	2400	0.00	0.00	0
Other Classified Salaries	2900	0.00	0.00	0
TOTAL, CLASSIFIED SALARIES	/	0.00	0.00	0.
EMPLOYEE BENEFITS		1		
STRS	3101-3102	0.00	0.00	0
PERS	3201-3202	0.00	0.00	o
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0
Health and Welfare Benefits	3401-3402	0.00	0.00	0
Unemployment Insurance	3501-3502	0.00		
			0.00	0
Workers' Compensation	3601-3602	0.00	0.00	0
OPEB, Allocated	3701-3702	0.00	0.00	0
OPEB, Active Employees	3751-3752	0.00	0.00	0.
Other Employee Benefits	3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.
BOOKS AND SUPPLIES			LE YELDE	and Birley
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.
Books and Other Reference Materials	4200	0.00	0.00	0.
Materials and Supplies	4300	63,100.00	50,000.00	-20
Noncapitalized Equipment	4400	72,500.00	0.00	-100
TOTAL, BOOKS AND SUPPLIES		135,600.00	50,000.00	-63
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.
Travel and Conferences	5200	0.00	0.00	0
Insurance	5400-5450	0.00	0.00	0
Operations and Housekeeping Services	5500	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	341,080.00	336,080.00	-1
Transfers of Direct Costs	5710	0.00	0.00	0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0
Professional/Consulting Services and Operating Expenditures	5800	300,500.00	295,000.00	-1
Communications	5900	0.00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		641,580.00	631,080.00	-1
CAPITAL OUTLAY				
Land	6100	334,650.00	150,000.00	-55
Land Improvements	6170	0.00	0.00	O
Buildings and Improvements of Buildings	6200	29,800.00	25,000.00	-16
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0
Equipment	6400	124,100.00	75,000.00	-39
	6500	0.00	0.00	-39
Equipment Replacement		.1		
Lease Assets	6600	0.00	0.00	C
Subscription Assets	6700	0.00	0.00	0
TOTAL, CAPITAL OUTLAY		488,550.00	250,000.00	-48
OTHER OUTGO (excluding Transfers of Indirect Costs)		J		
Other Transfers Out		1	/ I	
All Other Transfers Out to All Others	7299	0.00	0.00	C
Debt Service		1	il p	
Debt Service - Interest	7438	0.00	0.00	C
	7439	0.00	0.00	(
Other Debt Service - Principal	J*	0.00	0.00	
Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	la la			-21
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1,265,730.00	931,080.00	-
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES		1,265,730.00	931,080.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS		1,265,730.00	931,080.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN	8910			
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In	8919	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorizad Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN	8919			
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS UN INTERFUND TRANSFERS OUT		0.00	0.00 0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00 0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/County School Facilities Fund Other Authorized Interfund Transfers Out		0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) TOTAL, EXPENDITURES INTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00 0.00	

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

56 72561 000000 Form 2 F8B99RUZP8(2024-2:

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

56 72561 000000 Form 2 F8B99RUZP8(2024-2:

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0	
2) Federal Revenue		8100-8299	0.00	0.00	0.0	
3) Other State Revenue		8300-8599	0.00	0.00	0.0	
4) Other Local Revenue		8600-8799	2,132,728.00	765,000.00	-64.1	
5) TOTAL, REVENUES		/	2,132,728.00	765,000.00	-64.1	
B. EXPENDITURES (Objects 1000-7999)			IV V			
1) Instruction	1000-1999	V	0.00	0.00	0.0	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0	
3) Pupil Services	3000-3999	/	0.00	0.00	0.0	
4) Ancillary Services	4000-4999		0.00	0.00	0.0	
5) Community Services	5000-5999		0.00	0.00	0.0	
6) Enterprise	6000-6999	γ'	0.00	0.00	0.0	
7) General Administration	7000-7999	7	15,000.00	0.00	-100.0	
8) Plant Services	8000-8999	/	1,250,730.00	931,080.00	-25.6	
o) Flatt Services		Except 7600-	1,200,700.00	331,000.00	-20.,	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.	
10) TOTAL, EXPENDITURES		/	1,265,730.00	931,080.00	-26.	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5-B10)			866,998.00	(166,080.00)	-119.	
OTHER FINANCING SOURCES/USES		7				
1) Interfund Transfers		17				
a) Transfers In		8900-8929	0.00	0.00	0.	
b) Transfers Out		7600-7629	0.00	0.00	0.	
2) Other Sources/Uses		V				
a) Sources		8930-8979	0.00	0.00	0.	
b) Uses		7630-7699	0.00	0.00	0.	
3) Contributions		8980-8999	0.00	0.00	0.	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.	
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			866,998.00	(166,080.00)	-119	
. FUND BALANCE, RESERVES			1			
1) Beginning Fund Balance		J'				
a) As of July 1 - Unaudited		9791	2,010,019.00	2,945,343.00	46	
b) Audit Adjustments		9793	68,326.00	0.00	-100	
c) As of July 1 - Audited (F1a + F1b)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,078,345.00	2,945,343.00	-100	
		9795	0.00	2,945,343.00	41	
d) Other Restatements		5130				
e) Adjusted Beginning Balance (F1c + F1d)		V	2,078,345.00 2,945,343.00	2,945,343.00	41	
2) Ending Balance, June 30 (E + F1e)		V.	2,945,343.00	2,779,263.00	-5	
Components of Ending Fund Balance)'				
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0	
Stores		9712	0.00	0.00		
Prepaid Items		9713	0.00	0.00	0	
All Others		9719	0.00	0.00	0	
b) Restricted		9740	2,768,934.00	2,547,854.00	-8	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0	
Other Commitments (by Resource/Object)		9760	0.00	0.00	C	
d) Assigned						
Other Assignments (by Resource/Object)		9780	176,409.00	231,409.00	31	
e) Unassigned/Unappropriated			SENERGE SERVICE			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0	
Reserve for Economic Oncertainnes		0100			ALL PARTY OF THE P	

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

56 72561 0000000 Form 25 F8B99RUZP8(2024-25)

n	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	9010	Other Restricted Local	2,768,934.00 2,547,854.00
Total, Restricted Balance			2,768,934.00 2,547,854.00

Budget, July 1 County School Facilities Fund Expenditures by Object

56 72561 000000 Form : F8B99RUZP8(2024-2

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES			2-0011111	E IN U. II
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	9,000.00	25,000.00	177.8
5) TOTAL, REVENUES		9,000.00	25,000.00	177.8
B. EXPENDITURES				
1) Certif icated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0
6) Capital Outlay	6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES	1300-1355	0.00	0.00	0.0 0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		0.00	0.00	0.0
FINANCING SOURCES AND USES (A5 - B9)		9,000.00	25,000.00	177.8
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		9,000.00	25,000.00	177.8
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	878,396.00	899,680.00	2.4
b) Audit Adjustments	9793	12,284.00	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)		890,680.00	899,680.00	1.0
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		890,680.00	899,680.00	1.0
2) Ending Balance, June 30 (E + F1e)		899,680.00	924,680.00	2.8
Components of Ending Fund Balance				
a) Nonspendable	1			
Rev olv ing 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	899,680.00	924,680.00	2.8
c) Committed			STATE OF THE PARTY.	
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			DESCRIPTION OF THE PARTY OF THE	
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
	9135	0.00		
d) with Fiscal Agent/Trustee				

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Budget, July 1 County School Facilities Fund Expenditures by Object

56 72561 000000 Form 3 F8B99RUZP8(2024-2!

2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9150 9200 9290 9310 9320 9330 9340 9380 9490	2023-24 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2024-25 Budget	Percent Difference
3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9200 9290 9310 9320 9330 9340 9380	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9290 9310 9320 9330 9340 9380	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS 1. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9310 9320 9330 9340 9380	0.00 0.00 0.00 0.00 0.00 0.00		
6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS I. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9320 9330 9340 9380	0.00 0.00 0.00 0.00 0.00		
7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS I. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9330 9340 9380 9490	0.00 0.00 0.00 0.00		
8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS I. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9340 9380 9490	0.00 0.00 0.00		
9) Lease Receivable 10) TOTAL, ASSETS I. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9380	0.00 0.00 0.00		
10) TOTAL, ASSETS I. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9490	0.00		
I. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue		0.00		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue				
2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue				
LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9500	0.00		
1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9500			
2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue	9500			
3) Due to Other Funds 4) Current Loans 5) Unearned Revenue		0.00		
4) Current Loans 5) Unearned Revenue	9590	0.00		
5) Unearned Revenue	9610	0.00		
	9640	0.00		
	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
S. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
EDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
THER STATE REVENUE				
School Facilities Apportionments	8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.0%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
THER 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	9,000.00	25,000.00	177.8%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		9,000.00	25,000.00	177.8%
OTAL, REVENUES		9,000.00	25,000.00	177.8%
LASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.09
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%
	3751-3752	0.00	0.00	0.0%
OPEB. Active Employees	3901-3902	0.00	0.00	0.0%
OPEB, Active Employees Other Employee Benefits		II		0.0%

California Dept of Education

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Budget, July 1 County School Facilities Fund Expenditures by Object

56 72561 000004 Form : F8B99RUZP8(2024-2

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200	0.00	0.00	0.0	
Materials and Supplies	4300	0.00	0.00	0.0	
Noncapitalized Equipment	4400	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	0.00	0.00	0.0	
Travel and Conferences	5200	0.00	0.00	0.0	
Insurance	5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services	5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0	
Transfers of Direct Costs	5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0	
Communications	5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0	
CAPITAL OUTLAY		i i			
Land	6100	0.00	0.00	0.0	
Land Improvements	6170	0.00	0.00	0.0	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0	
Equipment	6400	0.00	0.00	0.0	
Equipment Replacement	6500	0.00	0.00	0.0	
Lease Assets	6600	0.00	0.00	0.0	
Subscription Assets	6700	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211	0.00	0.00	0.0	
	7211	0.00	0.00	0.0	
To County Offices	7212	0.00	0.00	0.0	
To JPAs	7213	0.00	0.00	0.0	
All Other Transfers Out to All Others	7299	0.00	0.00	0.0	
Debt Service	7400	0.00	0.00	0.6	
Debt Service - Interest	7438	0.00	0.00	0.0	
Other Debt Service - Principal	7439	0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0	
TOTAL, EXPENDITURES		0.00	0.00	0.0	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.0	
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.	
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.	
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.6	
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0	
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0	
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971	0.00	0.00	0.0	
Proceeds from Leases	8972	0.00	0.00	0.0	
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0	
Proceeds from SBITAs	8974	0.00	0.00	0.0	
All Other Financing Sources	8979	0.00	0.00	0.0	
CH COURT I HIGHWING COURTS	55.5	V.00	0.00	0.0	

California Dept of Education

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Budget, July 1 County School Facilities Fund Expenditures by Object

56 72561 000001 Form : F8B99RUZP8(2024-2

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

56 72561 000000 Form 3 F8B99RUZP8(2024-2

			2023-24	2024-25	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	0.
4) Other Local Revenue		8600-8799	9,000.00	25,000.00	177.
5) TOTAL, REVENUES			9,000.00	25,000.00	177.
EXPENDITURES (Objects 1000-7999)			Blakersen	AUNIAVIETA	
1) Instruction	1000-1999	'	0.00	0.00	
2) Instruction - Related Services	2000-2999	ľ	0.00	0.00	
3) Pupil Services	3000-3999	J'	0.00	0.00	
4) Ancillary Services	4000-4999	17	0.00	0.00	
5) Community Services	5000-5999	/	0.00	0.00	
6) Enterprise	6000-6999	1/	0.00	0.00	1 - 1
7) General Administration	7000-7999	1/	0.00	0.00	
8) Plant Services	8000-8999	1/	0.00	0.00	
		Except 7600-	1		
9) Other Outgo	9000-9999	7699	0.00	0.00	
10) TOTAL, EXPENDITURES			0.00	0.00	
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5-B10)			9,000.00	25,000.00	17
OTHER FINANCING SOURCES/USES		/			
1) Interfund Transfers		/	1		
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		V	1		
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES		/	0.00	0.00	
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	25,000.00	17
. FUND BALANCE, RESERVES					
1) Beginning Fund Belance		1	(
a) As of July 1 - Unaudited		9791	878,396.00	899,680.00	
b) Audit Adjustments		9793	12,284.00	0.00	-10
c) As of July 1 - Audited (F1a + F1b)		J'	890,680.00	899,680.00	
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			890,680.00	899,680.00	
2) Ending Balance, June 30 (E + F1e)		J'	899,680.00	924,680.00	
Components of Ending Fund Balance		'			
a) Nonspendable		7			
a) Nonspendable Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	
		9712	0.00	0.00	
Prepaid Items		9713	0.00	0.00	
All Others		9719 9740	899,680.00	924,680.00	
b) Restricted		9/40	055,000.00	324,000.00	
c) Committed		2750	2.00	0.00	
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	
d) Assigned		/	1		
Other Assignments (by Resource/Object)		9780	0.00	0.00	
e) Unassigned/Unappropriated		1		A DELIGITATION OF	
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	

Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

56 72561 0000000 Form 35 F8B99RUZP8(2024-25)

1	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	7710	State School Facilities Projects	899,680.00	924,680.00
Total, Restricted Balance			899,680.00	924,680.00

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2

Description Resource	Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES			EVEL TO BE	51 14 15
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	0.00	0.00	0.1
5) TOTAL, REVENUES		0.00	0.00	0.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.
4) Books and Supplies	4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.
6) Capital Outlay	6000-6999	0.00	0.00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,	0.00		
	7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES		0.00	0.00	0.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.0
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	0.00	50.00	N
b) Audit Adjustments	9793	50.00	0.00	-100.
c) As of July 1 - Audited (F1a + F1b)		50.00	50.00	0.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		50.00	50.00	0.
2) Ending Balance, June 30 (E + F1e)	Ï	50.00	50.00	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.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	50.00	50.00	0.
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned			0.00	
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated	5.00			men the life of
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.
G. ASSETS	37.00	****	5.55	0.
1) Cash				
a) in County Treasury	9110	0.00		
	9111	0.00		
Fair Value Adjustment to Cash in County Treasury Factor	9120	0.00		
b) in Banks	9130	0.00		
c) in Rev olving Cash Account		l		
d) with Fiscal Agent/Trustee	9135	0.00		

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2!

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00	(
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue				11	
Ali Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.04
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
		3501-3502	0.00	0.00	0.0
Unemployment Insurance Workers' Companyation		3601-3602	0.00	0.00	0.0
Workers' Compensation					0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.0
Sulfamia Dank of Education					

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

56 72561 000001 Form 4 F8B99RUZP8(2024-2

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.
Insurance	5400-5450	0.00	0.00	0.
Operations and Housekeeping Services	5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0,
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.
Communications	5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.
Equipment	6400	0.00	0.00	0.
Equipment Replacement	6500	0.00	0.00	0.
Lease Assets	6600	0.00	0.00	0.
Subscription Assets	6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)		ľ		
Other Transfers Out				
Transfers of Pass-Through Revenues	7044	0.00	0.00	0
To Districts or Charter Schools	7211 7212	0.00	0.00	0. 0.
To County Offices	7212	0.00	0.00	0.
To JPAs All Other Transfers Out to All Others	7213	0.00	0.00	0.
All Other Transfers Out to All Others Debt Service	7299	0.00	0,00	v.
	7438	0.00	0.00	0.
Debt Service - Interest Other Debt Service - Principal	7439	0.00	0.00	0.
Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	1400	0.00	0.00	0.
TOTAL, EXPENDITURES		0.00	0.00	0.
		0.00	0.00	0.
INTERFUND TRANSFERS INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0.
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0.
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.
Long-Term Debt Proceeds				
Proceeds from Certificates of Participation	8971	0.00	0.00	0.
•		1		

California Dept of Education
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Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

56 72561 000000 Form 4 F8B99RUZP8(2024-2!

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

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				THE LIE WATER	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)				HE DAVE STREET	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
a) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Batance					
a) As of July 1 - Unaudited		9791	0.00	50.00	New
b) Audit Adjustments		9793	50.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50.00	50.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50.00	50.00	0.0%
2) Ending Balance, June 30 (E + F1e)			50.00	50.00	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%
Ali Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50.00	50.00	0.0%
c) Committed			TING ESTER	Total Control of	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					-1070
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

56 72561 0000000 Form 4 F8B99RUZP8(2024-25

Printed: 5/28/2024 5:27 PM

R	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	50.00	50.00
Total, Restricted Balance			50.00	50.00

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2!

A. RECENTIONS 1) CLOFF BOTOMS (Revenue) 3) Disable State New 1989 4) Olithat Data New 1989 4) Olithat Data New 1989 5) DOTAL, RECENTIONS 1) DOTAL, RECENTIONS 1) DOTAL RECENTIONS 1) DOTAL RECENTIONS 1) DISABLE STATE STAT	Percent Difference	2024-25 Budget	2023-24 Estimated Actuals	Object Codes	Description Resource Codes
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	77				A. REVENUES
1,011mt Clother Flore willing Private Williams Willing Private Willing Priva	0.0	0.00	0.00	8010-8099	1) LCFF Sources
1,11,10,000 976,000	0.0	0.00	0.00	8100-8299	2) Federal Revenue
B.DEPAINTURES 1000-1999 0.00	0.0	0.00	0.00	8300-8599	3) Other State Revenue
B.DEPENDITURES	-19.4	978,000.00	1,214,000.00	8600-8799	4) Other Local Revenue
Classified Solimites 1,000	-19.4	978,000.00	1,214,000.00		5) TOTAL, REVENUES
					B. EXPENDITURES
3) Final Proper Resear Its	0.0	0.00	0.00	1000-1999	1) Certificated Salaries
40 Doctar and Stopplins 400 400 50 50 50 50 50	0.0	0.00	0.00	2000-2999	2) Classified Salaries
Signification Significatio	0.0	0.00	0.00	3000-3999	3) Employee Benefits
O Capital Outsiay	-7.	65,000.00	70,000.00	4000-4999	4) Books and Supplies
7, Other Outgo (excluding Transf ers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL - EXPENDITURES 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL - EXPENDITURES 10,500.00 105.00 9) TOTAL - EXPENDITURES 10,500.00 105.00 10	0.0	50,000.00	50,000.00	5000-5999	5) Services and Other Operating Expenditures
	-73.3	20,000.00	75,000.00	6000-6999	6) Capital Outlay
S. Chine Culgo - Transfare of Indirect Costs				7100-7299,	T) Other Order (multiple Transfers of Indicate Orde)
9, TOTAL EMPENDITURES 18,000.00 186,000.00	0.0	0.00	0.00	7400-7499	7) Other Outgo (excluding Transfers of Indirect Costs)
C. DUCES DIFFICIENCY OF REVINIUSE OVER EXPENDITURES BEFORE OTHER PINANCING SOURCESURES 1) Interfund Transfers 1) Interfund Transfers 1) Interfund Transfers 1) Interfund Transfers 1) Sources 10 Transfers In 10 September 1 S	0.0	0.00	0.00	7300-7399	8) Other Outgo - Transfers of Indirect Costs
1,019,000 S0URCES AND USES (A5 - B9)	-30.8	135,000.00	195,000.00		9) TOTAL, EXPENDITURES
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 3) Transfers In 5000-8229 0.00 0.00 1) Transfers In 5000-8229 0.00 0.00 2) Other SourceS 8030-8379 0.00 0.00 2) Other SourceS 8030-8379 0.00 0.00 3) Contributions 8080-8099 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 8000-8099 0.00 0.00 8000-8000 0.00 800000 0.00 80000 0.00 80000 0.00 80000 0.00 80000 0.00 80000 0.00 8000	-17.3	843,000.00	1,019,000.00		
1) Interfund Transfers a) Transfers in Cut 7600-7529 0.00 0.00 b) Transfer in Cut 7600-7529 0.00 0.00 c) Transfers in Cut 7600-7529 0.00 0.00 c) Transfers in Cut 7600-7529 0.00 0.00 c) Combinations 7630-7699 0.00 c) Combinations 7630-7699 0.00 c) Combinations 7630-76999 0.00 c) Combinations 7630-7699 0.00 c) C					
a) Transf ars In					
b) Transf ers Out 7600-7629 0.00 0.00 2) Other Sources/Uses 8930-8979 0.00 0.00 b) Uses 7630-7699 0.00 0.00 3) Contributions 9590-8999 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 1,018,000.00 843,000.00 F. FUND BALANCE, RESERVES 1,991 mine Balance 1 1) Beginning Fund Balance 9791 682,675.00 1,694,777.00 1) Audit Adjustments 9793 23,102.00 0.00 1) Audit Adjustments 9793 23,102.00 0.00 2) Can of July 1 - Audited (F1s + F1s) 975,777.00 1,694,777.00 0.00 3) Adjusted Beginning Balance (F1s + F1s) 9795 0.00 0.00 0.00 3) Adjusted Beginning Balance (F1s + F1s) 1,694,777.00 2,537,777.00 1,694,777.00 2,537,777.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <td>0.0</td> <td>0.00</td> <td>0.00</td> <td>8900-8929</td> <td></td>	0.0	0.00	0.00	8900-8929	
2) Cither Sources/Uses a) Sources b) Uses 7830-7869 0.00 0.00 3) Contributions 7830-7869 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 1, TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 1, TOTAL OTHER FINANCING SOURCES/USES 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0	. 10			110
830.8979 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	-				
Display	0.0	0.00	0.00	8930-8979	
3) Contributions 8880-88999 0.00 0.00 0.00 0.00 0.00 0.00 0.00					-
A TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00	0.0				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balence a) As of July 1 - Luquidide b) Audit Adjustments c) Audit Adjustments c) Audit Adjustments d) Cher Restatements d	0.0			0900-0999	
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 9783 23,102.00 0.00 c) As of July 1 - Audited (F1a + F1b) d) The Restatements 9785 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.0				
1) Beginning Fund Balance a) As of July 1 - Lonaudided b) Audit Adjustments c) As of July 1 - Lonaudided c) As of July 1 - Louaudided c) As of July 1 - Louaudide	-17.3	843,000.00	1,019,000.00		
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1s + F1b) c) Audit Adjustments c) As of July 1 - Audited (F1s + F1b) d) Gr5,777.00 c) As of July 1 - Audited (F1s + F1b) d) Gr5,777.00 d) Cher Reattelments d) Gr5,777.00 e) Adjusted Beginning Balance (F1c + F1d) d) Gr5,777.00 e) Adjusted Beginning Balance (F1c + F1d) d) Gr5,777.00 e) Adjusted Beginning Balance (F1c + F1d) d) Gr5,777.00 e) Adjusted Beginning Balance (F1c + F1d) d) Gr5,777.00 e) Adjusted Beginning Balance (F1c + F1d) e) Gr5,777.00 e) Gr5,777.00 e) Gr6,777.00 e) Gr6,					
b) Audit Adjustments 9793 23,102.00 0.00 c) As of July 1 - Audited (F1a + F1b) 675,777.00 1,894,777.00 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Belance (F1c + F1d) 675,777.00 1,894,777.00 2) Ending Belance, June 30 (E + F1e) 7.00 Components of Ending Fund Belance 890 1,894,777.00 2) Ending Belance, June 30 (E + F1e) 7.00 Components of Ending Fund Belance 89711 0.00 0.00 Revolving Cash 9712 0.00 0.00 All Others 9713 0.00 0.00 All Others 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9719 0.00 0.00 c) Other Stricted 9700 1,529,589.00 2,344,589.00 c) Committed 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 0ther Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 C ASSETS 1) Cash 9710 0.00 b) In Banks 9710 0.00 b) In Banks					1 11 11
C) As of July 1 - Audited (F1s + F1b) 1,694,777.00 1,694,777.00 0,000	159.7				a) As of July 1 - Unaudited
d) Other Restatements 9795 0.00 0.00 e) Adjusted Baginning Balance (F1c + F1d) 675,777.00 1,694,777.00 2) Ending Balance, June 30 (E + F1e) 1,694,777.00 1,694,777.00 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9719 0.00 0.00 c) Committed 9719 0.00 0.00 C) Committed 9750 0.00 0.00 C) Committed 9750 0.00 0.00 C) Characteristics 9750 0.00 0.00 C) Characteristics 9760 0.00 0.00 C) Assigned Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 C) Unassigned/Unappropriated Amount 9790 0.00 0.00 C. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00	-100.0			9793	b) Audit Adjustments
e) Adjusted Baginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 1.529,569.00 2.344,569.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 C) Committed 9750 0.00 0.00 C) Committed 9750 0.00 0.00 C) Cher Assignments 9760 0.00 0.00 C) Cher Assignments 9780 1.65,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 C) ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00 C	150.8	1,694,777.00	675,777.00		c) As of July 1 - Audited (F1a + F1b)
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted Stabilization Arrangements 9750 0.00 Other Committed Stabilization Arrangements 9760 0.00 Other Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0	0.00	0.00	9795	d) Other Restatements
Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 1.529,569.00 2,344,569.00 c) Committed 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9760 0.00 0.00 d) Assigned Reserve for Economic Uncertainties 9780 0.00 0.00 C) Asserts Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00	150.8	1,694,777.00	675,777.00		e) Adjusted Beginning Balance (F1c + F1d)
a) Nonspendable Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 1,529,569.00 2,344,569.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks	49.7	2,537,777.00	1,694,777.00		2) Ending Balance, June 30 (E + F1e)
Revolving Cash 9711 0.00 0.00 Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 1,529,569.00 2,344,589.00 c) Committed 9750 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9760 0.00 0.00 Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00					Components of Ending Fund Balance
Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 1,529,569.00 2,344,569.00 c) Committed 9750 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9780 165,208.00 193,208.00 a) Unassigned/Unappropriated 9780 0.00 0.00 Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00 0.00					a) Nonspendable
Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 1,529,569.00 2,344,569.00 c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks	0.0	0.00	0.00	9711	Rev olv ing Cash
All Others 9719 0.00 0.00 b) Restricted 9740 1,529,569.00 2,344,569.00 c) Committed 9750 0.00 0.00 0.00 Other Commitments 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 Other Satisfied Other Assignments 9780 0.00 0.00 Other Assignments 9780 0.00 0.00 Other Assignments 9780 0.00 Oth	0.0	0.00	0.00	9712	Stores
b) Restricted 9740 1,529,569.00 2,344,569.00 c) Committed 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0.0	0.00	0.00	9713	Prepaid Items
c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00	0.0	0.00	0.00	9719	All Others
c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 b) in Banks 9120 0.00	53.3	2,344,569.00	1,529,569.00	9740	b) Restricted
Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 Other Commitments 9760 0.00 0.00 Other Assignments 9780 165,208.00 193,208.00 Other Assignments 9780 165,208.00 193,208.00 Other Assignments 9780 0.00 0.00 Other Assignments 9780 0.00 Other Assignments 9780 0.00 0.00 Other Assignments 9780 0.00 0.00 Other Assignments 9780 0.00 0.00					
Other Commitments 9760 0.00 0.00 d) Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks	0.0	0.00	0.00	9750	,
d) Assigned Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks	0.0				
Other Assignments 9780 165,208.00 193,208.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks					
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks	16.9	193 208 00	165 208 00	9780	
Reserve for Economic Uncertainties 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS	10.8	.50,200.00	100,200.00	3100	
Unassigned/Unappropriated Amount 9790 0.00 0.00 G. ASSETS 1) Cash a) in County Treasury 9110 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00	0.0	0.00	0.00	0790	
G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks 9120 0.00					
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	0.0	0.00	0.00	9/90	
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					
1) Fair Value Adjustment to Cash in County Treasury 9111 0.00 b) in Banks 9120 0.00					
b) in Banks 9120 0.00					
-,			· I		
					b) in Banks
-,			0.00	9130	c) in Revolving Cash Account
d) with Fiscal Agent/Trustee 9135 0.00			0.00	9135	d) with Fiscal Agent/Trustee

California Dept of Education SACS Financial Reporting Software - SACS V9.1 File: Fund-D, Version 5

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2:

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budg et	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES		ĺ		
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
OTHER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.09
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09
OTHER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies				
Secured Roll	8615	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.09
Supplemental Taxes	8618	0.00	0.00	0.09
Non-Ad Valorem Taxes	50.10	0.00	0.00	0.07
Parcel Taxes	8621	0.00	0.00	0.09
Other	8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.09
	0020	0.00	0.00	3.0
Sales	8631	0.00	0.00	0.0%
Sale of Equipment/Supplies	8650	0.00		0.09
Leases and Rentals			0.00	
Interest	8660 8662	20,000.00	28,000.00	40.09
Net Increase (Decrease) in the Fair Value of Investments	000∠	0.00	0.00	0.0
Other Local Revenue	0000	4 404 000 00	050 000 00	00.11
All Other Local Revenue	8699	1,194,000.00	950,000.00	-20.4
All Other Transfers In from All Others	8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		1,214,000.00	978,000.00	-19.4%
TOTAL, REVENUES		1,214,000.00	978,000.00	-19.49
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
	2300	0.00	0.00	0.0%

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2:

				F8B99RUZP8(2024-2
Description Reso	arce Codes Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.09
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	0.09
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.09
Noncapitalized Equipment	4400	70,000.00	65,000.00	-7.1
TOTAL, BOOKS AND SUPPLIES		70,000.00	65,000.00	-7.1
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	50,000.00	50,000.00	0.09
	5900	0.00		
Communications TOTAL SERVICES AND OTHER OPERATING EXPENDITIONS	5900	50,000.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		50,000.00	50,000.00	0.09
CAPITAL OUTLAY	8400	05.000.00		400.00
Land	6100	25,000.00	0.00	-100.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	50,000.00	20,000.00	-60.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		75,000.00	20,000.00	-73.3
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.09
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
TOTAL, EXPENDITURES		195,000.00	135,000.00	-30.89
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09
INTERFUND TRANSFERS OUT				3,0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.09
OTHER PROPERTY INTERFERENCE OF COL		1.00	0.00	0.07

California Dept of Education

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

56 72561 000000 Form 4 F8B99RUZP8(2024-2

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

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

56 72561 000001 Form 4 F8B99RUZP8(2024-2

			2023-24	2024-25	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES				DELIVER THE PROPERTY.	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,214,000.00	978,000.00	-19.4%
5) TOTAL, REVENUES			1,214,000.00	978,000.00	-19.4%
B. EXPENDITURES (Objects 1000-7999)				Kin Pirka Him o	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		195,000.00	135,000.00	-30.8%
9) Other Outgo	9000-9999	Except 7600-			
	0000 0000	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			195,000.00	135,000.00	-30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)		-	1,019,000.00	843,000.00	-17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,019,000.00	843,000.00	-17.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652,675.00	1,694,777.00	159.7%
b) Audit Adjustments		9793	23,102.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			675,777.00	1,694,777.00	150.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			675,777.00	1,694,777.00	150.8%
2) Ending Balance, June 30 (E + F1e)			1,694,777.00	2,537,777.00	49.7%
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	1,529,569.00	2,344,569.00	53.3%
c) Committed				N. L. Committee	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	165,208.00	193,208.00	16.9%
e) Unassigned/Unappropriated				OF THE REAL PROPERTY.	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Budget, July 1 Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detall

56 72561 0000000 Form 49 F8B99RUZP8(2024-25)

	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	9010	Other Restricted Local	1,529,569.00 2,344,569.00
Total, Restricted Balance			1,529,569.00 2,344,569.00

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

56 72561 000000 Form 5 F8B99RUZP8(2024-2!

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	5,756.00	22,190.00	285.5
4) Other Local Revenue	8600-8799	5,061,892.00	5,578,524.00	10.2
5) TOTAL, REVENUES		5,067,648.00	5,600,714.00	10.5
B. EXPENDITURES		Walter Total		
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,			
7) Stille Salge (avoiding fransists of frances Social)	7400-7499	5,347,358.00	5,676,294.00	6.2
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		5,347,358.00	5,676,294.00	6.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(279,710.00)	(75,580.00)	-73.0
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	8930-8979	697,517.00	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		697,517.00	0.00	-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		417,807.00	(75,580.00)	-118.1
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	4,687,859.00	5,174,707.00	10.4
b) Audit Adjustments	9793	69,041.00	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)		4,756,900.00	5,174,707.00	8.8
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		4,756,900.00	5,174,707.00	8.8
2) Ending Balance, June 30 (E + F1e)		5,174,707.00	5,099,127.00	-1.5
Components of Ending Fund Balance		CONTRACTOR OF THE PARTY OF THE	THE REAL PROPERTY.	
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	826,986.00	747,949.00	-9.6
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	4,347,721.00	4,351,178.00	0.1
e) Unassigned/Unappropriated	0.00			
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
	9790	0.00	0.00	0.0
Unassigned/Unappropriated Amount G. ASSETS	3,00	0.00	0.00	0.0
1) Cash				
a) in County Treasury	9110	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
		0.00		
c) in Revolving Cash Account	9130			
c) in Revolving Cash Account d) with Fiscal Agent/Trustee	9130 9135	0.00		

California Dept of Education

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

56 72561 000000 Form ! F8B99RUZP8(2024-2

Description Resource Code	ies Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS	/	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	J	0.00		
L LIABILITIES				
1) Accounts Payable	9500	0.00		
	9590	0.00		
2) Due to Grantor Governments 3) Due to Other Funds		0.00		
3) Due to Other Funds 4) Current Loans	9610 9640			
4) Current Loans 5) Legarant Revenue	9640 9650	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
I. DEFERRED INFLOWS OF RESOURCES	0000	2.20		
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY	/	2.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
FEDERAL REVENUE	9700	2.00	0.00	
All Other Federal Revenue	8290	0.00	0.00	(
TOTAL, FEDERAL REVENUE		0.00	0.00	(
OTHER STATE REVENUE	17	1		
Tax Relief Subventions	/			
Voted Indebtedness Levies	0574	5.756.00	22 400 00	70
Homeowners' Exemptions	8571	5,756.00	22,190.00	28
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	900
TOTAL, OTHER STATE REVENUE		5,756.00	22,190.00	28
OTHER LOCAL REVENUE	17			
Other Local Revenue	,	1		
County and District Taxes	1			
Voted Indebtedness Levies			00	
Secured Roll	8611	4,671,920.00	5,279,559.00	1:
Unsecured Roll	8612	256,503.00	280,765.00	
Prior Years' Taxes	8613	13,652.00	0.00	-10
Supplemental Taxes	8614	45,503.00	0.00	-10
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	
Interest	8660	74,314.00	18,200.00	-7
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	
Other Local Revenue	1			
All Other Local Revenue	8699	0.00	0.00	
All Other Transfers in from All Others	8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE	1	5,061,892.00	5,578,524.00	1
TOTAL, REVENUES		5,067,648.00	5,600,714.00	1
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service	1			
Bond Redemptions	7433	2,155,000.00	2,215,883.00	
Bond Interest and Other Service Charges	7434	3,192,358.00	3,460,411.00	
Debt Service - Interest	7438	0.00	0.00	
Other Debt Service - Principal	7439	0.00	0.00	
	1760	5,347,358.00	5,676,294.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				
TOTAL, EXPENDITURES		5,347,358.00	5,676,294.00	
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN		1	1	

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

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

56 72561 000000 Form 5 F8B99RUZP8(2024-2

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	697,517.00	0.00	-100.09
(c) TOTAL, SOURCES			697,517.00	0.00	-100.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			697,517.00	0.00	-100.09

Budget, July 1 Bond Interest and Redemption Fund Expenditures by Function

56 72561 000000 Form 5 F8B99RUZP8(2024-2

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Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				Walt Labour	THE THE
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,756.00	22,190.00	285.5%
4) Other Local Revenue		8600-8799	5,061,892.00	5,578,524.00	10.2%
5) TOTAL, REVENUES			5,067,648.00	5,600,714.00	10.5%
B. EXPENDITURES (Objects 1000-7999)				A	
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	1	0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
O) Other Outer	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	5,347,358.00	5,676,294.00	6.2%
10) TOTAL, EXPENDITURES			5,347,358.00	5,676,294.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(279,710.00)	(75,580.00)	-73.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	697,517.00	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			697,517.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,807.00	(75,580.00)	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,687,859.00	5,174,707.00	10.4%
b) Audit Adjustments		9793	69,041.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,756,900.00	5,174,707.00	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,756,900.00	5,174,707.00	8.8%
2) Ending Balance, June 30 (E + F1e)			5,174,707.00	5,099,127.00	-1.5%
Components of Ending Fund Balance				TERRITOR S	
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	826,986.00	747,949.00	-9.6%
c) Committed			est of particular line		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,347,721.00	4,351,178.00	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

56 72561 0000000 Form 51 F8B99RUZP8(2024-25)

Description	2023-24 Estimated 2024-25 Actuals Budget
Other Restricted Local	826,986.00 747,949.00
	826,986.00 747,949.00

Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

56 72561 000000 Form 5 F8B99RUZP8(2024-25

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	6,237,157.00	5,523,375.00	-11.49
5) TOTAL, REVENUES		6,237,157.00	5,523,375.00	-11.49
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.09
7) Other Outer (avaluation Transform of Indianat Conta)	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	7,383,188.00	7,383,188.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		7,383,188.00	7,383,188.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,146,031.00)	(1,859,813.00)	62.39
D. OTHER FINANCING SOURCES/USES		(7) (10)00 (100)	(1,000,010.00)	02.07
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	108,138.00	110,301.00	2.0%
2) Other Sources/Uses				
a) Sources	8930-8979	715,000.00	715,000.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		606,862.00	604,699.00	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(539,169.00)	(1,255,114.00)	132.89
		(000,100,00)	(1)200, 114.00)	102.07
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance	9791	4,240,332.00	3,701,163.00	-12.79
a) As of July 1 - Unaudited	9793			
b) Audit Adjustments	5753	0.00 4,240,332.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)	0705		3,701,163.00	-12.79
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		4,240,332.00	3,701,163.00	-12.7%
2) Ending Balance, June 30 (E + F1e)		3,701,163.00	2,446,049.00	-33.9%
Components of Ending Fund Balance				
a) Nonspendable				
Rev dv ing Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.09
Prepaid Items	9713	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	3,608,271.00	2,333,957.00	-35.3%
c) Committed			Paul III	
Stabilization Arrangements	9750	0.00	0.00	0.09
Other Commitments	9760	0.00	0.00	0.0%
d) Assigned				
Other Assignments	9780	92,892.00	112,092.00	20.7%
e) Unassigned/Unappropriated	(BAR WEIGH	
Reserve for Economic Uncertainties	9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0%
G. ASSETS				
1) Cash				
a) in County Treasury	9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
	9130	0.00		
c) in Revolving Cash Account				
c) in Rev olving Cash Account d) with Fiscal Agent/Trustee	9135	0.00		

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Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

56 72561 000000 Form ! F8B99RUZP8(2024-2

Description Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS	/	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES	[P			
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES	//	0.00		
J. DEFERRED INFLOWS OF RESOURCES]/			
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS	/	0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
FEDERAL REVENUE	7			
All Other Federal Revenue	8290	0.00	0.00	c
TOTAL, FEDERAL REVENUE	/	0.00	0.00	O
OTHER STATE REVENUE				
Tax Relief Subventions]*			
Voted Indebtedness Levies	//			
Homeowners' Exemptions	8571	0.00	0.00	0
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	C
TOTAL, OTHER STATE REVENUE		0.00	0.00	(
OTHER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Voted Indebtedness Levies				
Secured Roll	8611	5,504,175.00	5,504,175.00	(
Unsecured Roll	8612	0.00	0.00	(
Prior Years' Taxes	8613	0.00	0.00	(
Supplemental Taxes	8614	0.00	0.00	(
Non-Ad Valorem Taxes				
Other	8622	0.00	0.00	•
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	(
Interest	8660	732,982.00	19,200.00	-97
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	+
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	
All Other Transfers In from All Others	8799	0.00	0.00	(
TOTAL, OTHER LOCAL REVENUE		6,237,157.00	5,523,375.00	-1
TOTAL, REVENUES		6,237,157.00	5,523,375.00	-1
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Bond Redemptions	7433	2,568,829.00	2,568,829.00	
Bond Interest and Other Service Charges	7434	1,348,266.00	1,348,266.00	
Debt Service - Interest	7438	3,466,093.00	3,466,093.00	
	7439	0.00	0.00	
Other Debt Service - Principal		The state of the s		
Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7,383,188.00	7,383,188.00	`

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Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Object

56 72561 000000 Form 5 F8B99RUZP8(2024-2

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Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	108,138.00	110,301.00	2.09
(b) TOTAL, INTERFUND TRANSFERS OUT			108,138.00	110,301.00	2.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	715,000.00	715,000.00	0.0%
(c) TOTAL, SOURCES			715,000.00	715,000.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			606,862.00	604,699.00	-0.4%

Budget, July 1 Debt Service Fund for Blended Component Units Expenditures by Function

56 72561 000000 Form 5 F8B99RUZP8(2024-2!

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,237,157.00	5,523,375.00	-11.4%
5) TOTAL, REVENUES			6,237,157.00	5,523,375.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)					THE PARTY
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
D) Other Outes	9000-9999	Except 7600-			
9) Other Outgo	3000-3333	7699	7,383,188.00	7,383,188.00	0.0%
10) TOTAL, EXPENDITURES			7,383,188.00	7,383,188.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,146,031.00)	(1,859,813.00)	62.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	108,138.00	110,301.00	2.0%
2) Other Sources/Uses					
a) Sources		8930-8979	715,000.00	715,000.00	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			606,862.00	604,699.00	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(539,169.00)	(1,255,114.00)	132.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,240,332.00	3,701,163.00	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,240,332.00	3,701,163.00	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,240,332.00	3,701,163.00	-12.7%
2) Ending Balance, June 30 (E + F1e)			3,701,163.00	2,446,049.00	-33.9%
Components of Ending Fund Balance				A STATE OF THE STA	
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	3,608,271.00	2,333,957.00	-35.3%
c) Committed			A CATAGORISTS	S Tremeline	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		2,42	J	0.00	3.576
, 55.52.51		9780	92,892.00	112,092.00	20.7%
Other Assignments (by Resource/Object)		3,00	92,002.00	112,032.00	20.776
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Budget, July 1 Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

56 72561 0000000 Form 52 F8B99RUZP8(2024-25)

	Resource	Description	2023-24 Estimated 2024-25 Actuals Budget
	9010	Other Restricted Local	3,608,271.00 2,333,957.00
Total, Restricted Balance			3,608,271.00 2,333,957.00

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

Rio Elementary

Ventura County

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

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

W/WC - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7415-0-0000-0000-8980	7415	8980	\$7,227.00

Explanation: A contribution to Resource 7415 CSESAP must be made as the program does not reimburse for fringe benefits.

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9791	6053	9791	\$185,851.00

Explanation: During 23-24 in resource 6053 budgeted only amount of expenditures to be spent to allow a carryover budget balance of \$185.851 into 2024-25 fiscal year.

EXPORT VALIDATION CHECKS

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

Explanation: External Cashflow worksheet provided.

Exception

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

Rio Elementary

Ventura County

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

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

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9740	6053	9740	\$185,851.0
Explanation: During 23-24 in resource budget balance of \$185,851 into 2024-		of expenditures to b	pe spent to allow a carryov
01-7415-0-0000-0000-8980	7415	8980	\$8,027.0
Explanation: A contribution to Resource fringe benefits.	e 7415 CSESAP must be mad	le as the program	does not reimburse for

SUPPLEMENTAL CHECKS

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661		\$105,707,978.00
DEBT.GOV.COMP.ABS.9665		\$620,888.08
DEBT.GOV.COPS.9666		\$931,715.00
DEBT.GOV.CAP.LEASES.9667		\$159,927.00