



Oroville City Elementary School District

2024-25 Original Budget

TABLE OF CONTENTS

SUMMARY AND ASSUMPTIONS	PAGES 1-6
ORIGINAL BUDGET SUMMARY AND ASSUMPTIONS LETTER	1
GLOSSARY OF TERMS	2-5
SSC DARTBOARD	6
FUND 01: GENERAL FUND	7-81
CERTIFICATIONS	7-10
ORIGINAL BUDGET	11-24
BUDGET SUMMARY ANALYSIS	25-28
LCFF CALCULATOR	29-32
MULTIYEAR PROJECTION	33-39
MULTIYEAR ASSUMPTIONS	40-45
ADDITIONAL SACS FORMS	46-81
OTHER FUNDS	82-114
FUND 12: CHILD DEVELOPMENT	82-87
FUND 13: CAFETERIA	88-93
FUND 20: POSTEMPLOYMENT BENEFITS	94-97
FUND 25: CAPITAL FACILITIES	98-103
FUND 40: SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS	104-109
FUND 51: BOND INTEREST AND REDEMPTION	110-114



OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

2795 YARD STREET, OROVILLE, CA 95966-5113

(530) 532-3000 • www.ocesd.net

SPENCER HOLTOM, Ed.D.
Superintendent
Extension 3001
(530) 532-3050 FAX

TROY COX
Assistant Superintendent,
Curriculum & Instruction
Extension 3013
(530) 532-3030 FAX

ANDREW JAMES
Asst. Superintendent, Business
Extension 3005
(530) 532-3030 FAX

HOLLY GUTIERREZ
Special Education Director
(530) 532-5690, Ext. 4154
(530) 532-5691 FAX

BOARD OF TRUSTEES:

SHARON NILSSON
President

LISA TORRES
Vice President

JESSICA ANTHONY
Clerk

K. SANDRA BARNES
Member

BILL LaGRONE, Jr.
Member

SCHOOLS:

THE STUDIOS @ CENTRAL
Vince Xiong, Principal
Patricia Leonard, Asst. Principal
2565 Mesa Avenue
Oroville, CA 95966
(530) 532-3002
(530) 532-3042 FAX

ISHI HILLS MIDDLE SCHOOL
Lori Gaines, Principal,
Lauren Albert, Asst. Principal
1 Ishi Hills Way
Oroville, CA 95966
(530) 532-3078
(530) 532-3040 FAX

OAKDALE HEIGHTS SCHOOL
John Bettencourt, Principal
2255 Las Plumas Avenue
Oroville, CA 95966
(530) 532-3004
(530) 532-3044 FAX

OPHIR SCHOOL
Aimee Hubbard, Principal
210 Oakvale Avenue
Oroville, CA 95966
(530) 532-3005
(530) 532-3045 FAX

SIERRA DEL ORO SCHOOL
Holly Gutierrez, Principal
2900 Wyandotte Avenue
Oroville, CA 95966
(530) 532-5690, x4154
(530) 532-5691 FAX

STANFORD AVENUE SCHOOL
Jessica North, Intern Principal
1801 Stanford Avenue
Oroville, CA 95966
(530) 532-3006
(530) 532-3046 FAX

WYANDOTTE ACADEMY
Kathy Pietak, Principal
2800 Wyandotte Avenue
Oroville, CA 95966
(530) 532-3007
(530) 532-3047 FAX

2024-25 Original Budget Overview

I am pleased to present the 2024-25 Original Budget for adoption. The Original Budget is made primarily off of prior year information and budget assumptions prior to the State Legislature adopting the 2024-25 State budget. The Original Budget is typically conservative as it is based primarily off of assumptions.

Our Financial Environment

The economy has been in a state of intense inflation over the past few years due to a wide range of factors. During inflationary times, things are typically good for government funding and that has been true for schools, until this year. Unfortunately, the State of California has fallen into a significant revenue shortfall. Governor Newsom is working with the Legislature to find a way to cover the shortfall without drastic cuts to schools. A big concern with the Governor's May Revision, on which this budget is based, is that it relies on revenues quickly rebounding. If revenues do not quickly rebound for the State, we will be seeing negative impacts on our budget.

2024-25 Original Budget

The Oroville City Elementary 2024-25 Original Budget includes all of the most up-to-date revenue and expense assumptions including some of the assumptions from the Governor's May Revision Budget proposal. The largest changes to this budget over the prior years is a very small funded COLA of 1.07%. Since OCESD has been experiencing declining enrollment closer to 2% per year, we will see a reduction in LCFF funding this year. OCESD is also deficit spending significantly over the course of this budget. The administration and I are working on strategies to curb deficit spending, but are planning on using the reserves we have to weather the storm for now.

Summary

The 2024-25 Oroville City Elementary School District Original Budget is accurate and recommended for adoption. My hope is that this budget will help OCESD look forward to the future and make the strategic decisions needed to resolve our systemic deficit spending.

Sincerely,

ADA – Average Daily Attendance. This number is used to determine the amount of funding to be received by OCESD Schools and is calculated by dividing the total student days of attendance divided by total instruction days to date.

Accrual Basis – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation - Authorization to make expenditures and to incur obligations for specific purposes.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the OCESD showing assets, liabilities, reserves, and fund balance.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Control – The control or management of the business affairs of the OCESD in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BSSP (Butte Schools Self-Funded Programs) – Provides health benefits for OCESD certificated and classified staff. Also provides property and liability insurance.

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teacher's Retirement System

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

CDE – California Department of Education

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

COLA – Cost of living adjustment.

Common Core State Standards (CCSS) – a national, single set of educational standards for math and English language arts for Kindergarten through grade 12.

Contracted Services – Labor, material and other costs for services rendered by personnel who are not on the payroll.

CSAM – California Schools Accounting Manual.

Deferrals – A delay in a cash payment from the State or Federal Government to the school district

DOF – Department of Finance

EIA – Economic Impact Aid. A formerly restricted program that is now included in the Local Control Funding Formula.

EL – English Learner (replaces ELL and LEP)

EPA – Education Protection Account. Revenues from temporary tax increases as a result of the passage of Proposition 30. These revenues will offset state aid toward school district revenue limits. A portion of the taxes generated by the EPA will start to expire in 2016-17.

Encumbrance Accounting - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

Entitlement – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

Equipment – Those movable items used for operation that are of a non-expendable nature and cost in excess of \$500.

ERATE – For qualifying local education agencies, this program provides financial assistance to districts for telecommunications and internal connections costs.

ERT – Economic Recovery Target.

Escape – The financial software program currently in use.

ESSER- Elementary and Secondary Emergency Relief

Expenditures - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

FCMAT – Fiscal Crisis Management Advisory Team. This organization provides fiscal advice, professional development and management assistance to local education agencies.

Fiscal Period – The end of the period of which the OCESD determines its financial position and the results of its operation. The fiscal year begins on July 1 and ends on June 30.

FRPM – Free and Reduced-Price Meals

Fund – Resources set aside for specific activities of OCESD. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities.

Grant – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

GAAP – Generally Accepted Accounting Principles.

GASB – Governmental Accounting Standards Board.

Indirect Costs – Agency-wide general management costs consisting of administrative activities for the general operation of the agency (i.e., accounting, budgeting, personnel services, payroll preparation, etc.). It is calculated using SACS, then approved by CDE.

LAO – Legislative Analyst’s Office

LCAP - Local Control Accountability Plan. Spending plans brought about by LCFF that California districts must prepare to outline annual goals for all students and those in significant subgroups, along with action plans for achieving goals.

LCFF – Local Control Funding Formula. New formula adopted by the state legislature beginning in fiscal year 2013-14. Revenue limits and categorical programs are replaced by base grants, supplemental grants and concentration grants over a phase-in period.

LEP – Limited English Proficient.

MAA – Medi-Cal Administrative Activities.

MPP – Minimum Proportionality Percentage. Formula that demonstrates the percentage needed to increase or improve services for unduplicated pupils in proportion to the increase in supplemental and concentration grant funds.

MYP – Multiyear Projection.

OPEB – Other Post-Employment Benefits.

OPSC – Office of Public Schools Construction.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

Projection Pro – Financial software for multiyear budget and cash flow projections.

Reserve for Economic Uncertainties – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated.

Restricted – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education and state categorical programs.

SAB – State Allocation Board.

SACS – Standardized Account Code Structure.

SELPA – Special Education Local Plan Area.

SSC – School Services of California, Inc. This agency provides local education agencies with fiscal advice, management assistance and advocacy services.

TRANS – Tax and Revenue Anticipation Notes is a temporary borrowing to improve cash flow and are repaid from property tax revenues collected during the same year.

Unrestricted – All programs or activities that are not restricted.

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

⁷Minimum wage rates are effective January 1 of the respective year.

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 2795 Yard St, Oroville CA 95966

Date: 06/07/2024

Adoption Date: 06/26/2024

Signed: _____

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

Public Hearing:

Place: Oroville City Hall

Date: 06/12/2024

Time: 5:00 PM

Contact person for additional information on the budget reports:

Name: Andrew James

Title: Assistant Superintendent, Business

Telephone: 530-532-3000

E-mail: ajames@ocesd.net

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

NBSIA

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

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

Date of Meeting: 06/26/2024

For additional information on this certification, please contact:

Name: Andrew James
Title: Assistant Superintendent, Business
Telephone: 530-532-3000
E-mail: ajames@ocesd.net

District: Oroville City Elementary School District
 CDS #: 04 61507 0000000

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		
01	General Fund/County School Service Fund	Form 01	\$14,813,791.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$0.00
Total Assigned and Unassigned Ending Fund Balances			\$14,813,791.00
District Standard Reserve Level		Form 01CS Line 10B-4	3%
Less District Minimum Recommended Reserve for Economic Uncertainties		Form 01CS Line 10B-7	\$1,371,632.00
Remaining Balance to Substantiate Need			\$13,442,159.00
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	Facilities Projects		\$8,000,000.00
01	Declining Enrollment/Deficit Spending		\$5,442,159.00
01			
01			
01			
Insert Lines above as needed			
Total of Substantiated Needs			\$13,442,159.00
Remaining Unsubstantiated Balance			\$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	29,478,875.00	0.00	29,478,875.00	28,185,026.00	0.00	28,185,026.00	-4.4%
2) Federal Revenue		8100-8299	17,257.00	5,736,971.00	5,754,228.00	0.00	2,032,675.00	2,032,675.00	-64.7%
3) Other State Revenue		8300-8599	389,785.00	6,408,041.00	6,797,826.00	426,778.00	6,445,558.00	6,872,336.00	1.1%
4) Other Local Revenue		8600-8799	294,552.00	2,474,345.00	2,768,897.00	294,552.00	2,198,640.00	2,493,192.00	-10.0%
5) TOTAL, REVENUES			30,180,469.00	14,619,357.00	44,799,826.00	28,906,356.00	10,676,873.00	39,583,229.00	-11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,302,820.00	4,771,168.00	15,073,988.00	8,875,979.00	3,761,416.00	12,637,395.00	-16.2%
2) Classified Salaries		2000-2999	3,255,534.00	2,497,487.00	5,753,021.00	3,206,075.00	2,296,600.00	5,502,675.00	-4.4%
3) Employee Benefits		3000-3999	5,231,436.00	4,504,320.00	9,735,756.00	5,246,564.00	4,220,644.00	9,467,208.00	-2.8%
4) Books and Supplies		4000-4999	654,014.00	1,132,933.00	1,786,947.00	655,728.00	1,608,459.00	2,264,187.00	26.7%
5) Services and Other Operating Expenditures		5000-5999	3,032,168.00	4,318,078.00	7,350,246.00	2,876,557.00	2,165,835.00	5,042,392.00	-31.4%
6) Capital Outlay		6000-6999	2,200.00	5,490,311.00	5,492,511.00	2,000.00	3,226,821.00	3,228,821.00	-41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	55,473.00	1,844,640.00	1,900,113.00	55,473.00	2,054,815.00	2,110,288.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(847,153.00)	757,673.00	(89,480.00)	(703,933.00)	620,602.00	(83,331.00)	-6.9%
9) TOTAL, EXPENDITURES			21,686,492.00	25,316,610.00	47,003,102.00	20,214,443.00	19,955,192.00	40,169,635.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,493,977.00	(10,697,253.00)	(2,203,276.00)	8,691,913.00	(9,278,319.00)	(586,406.00)	-73.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,237,104.00	0.00	3,237,104.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,344,430.00)	8,344,430.00	0.00	(6,870,221.00)	6,870,221.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,581,534.00)	8,344,430.00	(3,237,104.00)	(6,870,221.00)	6,870,221.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,087,557.00)	(2,352,823.00)	(5,440,380.00)	1,821,692.00	(2,408,098.00)	(586,406.00)	-89.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,079,656.00	9,113,449.00	25,193,105.00	12,992,099.00	6,760,626.00	19,752,725.00	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			16,079,656.00	9,113,449.00	25,193,105.00	12,992,099.00	6,760,626.00	19,752,725.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,079,656.00	9,113,449.00	25,193,105.00	12,992,099.00	6,760,626.00	19,752,725.00	-21.6%
2) Ending Balance, June 30 (E + F1e)			12,992,099.00	6,760,626.00	19,752,725.00	14,813,791.00	4,352,528.00	19,166,319.00	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,760,626.00	6,760,626.00	0.00	4,352,538.00	4,352,538.00	-35.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,410,093.00	0.00	1,410,093.00	1,371,632.00	0.00	1,371,632.00	-2.7%
Unassigned/Unappropriated Amount		9790	11,581,956.00	0.00	11,581,956.00	13,442,109.00	(10.00)	13,442,099.00	16.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,048,046.00	0.00	18,048,046.00	23,264,161.00	0.00	23,264,161.00	28.9%
Education Protection Account State Aid - Current Year		8012	6,839,720.00	0.00	6,839,720.00	383,452.00	0.00	383,452.00	-94.4%
State Aid - Prior Years		8019	13,931.00	0.00	13,931.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	52,758.00	0.00	52,758.00	52,758.00	0.00	52,758.00	0.0%
Timber Yield Tax		8022	1,343.00	0.00	1,343.00	1,343.00	0.00	1,343.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,235.00	0.00	3,235.00	3,235.00	0.00	3,235.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,528,133.00	0.00	4,528,133.00	4,528,133.00	0.00	4,528,133.00	0.0%
Unsecured Roll Taxes		8042	331,761.00	0.00	331,761.00	331,761.00	0.00	331,761.00	0.0%
Prior Years' Taxes		8043	14,741.00	0.00	14,741.00	14,741.00	0.00	14,741.00	0.0%
Supplemental Taxes		8044	206,361.00	0.00	206,361.00	206,361.00	0.00	206,361.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(926,476.00)	0.00	(926,476.00)	(926,476.00)	0.00	(926,476.00)	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,194,133.00	0.00	1,194,133.00	1,194,133.00	0.00	1,194,133.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			30,307,686.00	0.00	30,307,686.00	29,053,602.00	0.00	29,053,602.00	-4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(828,811.00)	0.00	(828,811.00)	(868,576.00)	0.00	(868,576.00)	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,478,875.00	0.00	29,478,875.00	28,185,026.00	0.00	28,185,026.00	-4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	748,624.00	748,624.00	0.00	757,350.00	757,350.00	1.2%
Special Education Discretionary Grants		8182	0.00	27,740.00	27,740.00	0.00	24,015.00	24,015.00	-13.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	25,000.00	25,000.00	0.00	24,724.00	24,724.00	-1.1%
Title I, Part A, Basic	3010	8290		1,463,824.00	1,463,824.00		1,009,064.00	1,009,064.00	-31.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		131,611.00	131,611.00		118,326.00	118,326.00	-10.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		19,444.00	19,444.00		20,840.00	20,840.00	7.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		800,465.00	800,465.00		78,356.00	78,356.00	-90.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,257.00	2,520,263.00	2,537,520.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			17,257.00	5,736,971.00	5,754,228.00	0.00	2,032,675.00	2,032,675.00	-64.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	72,598.00	0.00	72,598.00	72,598.00	0.00	72,598.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	317,187.00	126,486.00	443,673.00	354,180.00	144,073.00	498,253.00	12.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	6,281,555.00	6,281,555.00	0.00	6,301,485.00	6,301,485.00	0.3%
TOTAL, OTHER STATE REVENUE			389,785.00	6,408,041.00	6,797,826.00	426,778.00	6,445,558.00	6,872,336.00	1.1%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	72,000.00	0.00	72,000.00	72,000.00	0.00	72,000.00	0.0%
Interest		8660	45,077.00	0.00	45,077.00	45,077.00	0.00	45,077.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	174,111.00	380,595.00	554,706.00	174,111.00	380,595.00	554,706.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,364.00	413,940.00	417,304.00	3,364.00	134,000.00	137,364.00	-67.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,679,810.00	1,679,810.00		1,684,045.00	1,684,045.00	0.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			294,552.00	2,474,345.00	2,768,897.00	294,552.00	2,198,640.00	2,493,192.00	-10.0%
TOTAL, REVENUES			30,180,469.00	14,619,357.00	44,799,826.00	28,906,356.00	10,676,873.00	39,583,229.00	-11.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,133,962.00	3,530,758.00	11,664,720.00	7,001,736.00	2,766,006.00	9,767,742.00	-16.3%
Certificated Pupil Support Salaries		1200	351,498.00	938,982.00	1,290,480.00	427,847.00	825,775.00	1,253,622.00	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,817,927.00	301,428.00	2,119,355.00	1,446,396.00	169,635.00	1,616,031.00	-23.7%
Other Certificated Salaries		1900	(567.00)	0.00	(567.00)	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			10,302,820.00	4,771,168.00	15,073,988.00	8,875,979.00	3,761,416.00	12,637,395.00	-16.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	211,817.00	1,740,924.00	1,952,741.00	341,048.00	1,806,767.00	2,147,815.00	10.0%
Classified Support Salaries		2200	1,258,204.00	478,819.00	1,737,023.00	1,085,557.00	285,532.00	1,371,089.00	-21.1%
Classified Supervisors' and Administrators' Salaries		2300	200,646.00	119,588.00	320,234.00	203,820.00	121,363.00	325,183.00	1.5%
Clerical, Technical and Office Salaries		2400	1,177,654.00	152,741.00	1,330,395.00	1,138,204.00	82,938.00	1,221,142.00	-8.2%
Other Classified Salaries		2900	407,213.00	5,415.00	412,628.00	437,446.00	0.00	437,446.00	6.0%
TOTAL, CLASSIFIED SALARIES			3,255,534.00	2,497,487.00	5,753,021.00	3,206,075.00	2,296,600.00	5,502,675.00	-4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,846,322.00	2,244,251.00	4,090,573.00	1,626,339.00	2,014,434.00	3,640,773.00	-11.0%
PERS		3201-3202	813,358.00	654,295.00	1,467,653.00	843,690.00	627,012.00	1,470,702.00	0.2%
OASDI/Medicare/Alternative		3301-3302	391,075.00	251,915.00	642,990.00	369,527.00	227,457.00	596,984.00	-7.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	1,691,576.00	1,091,073.00	2,782,649.00	1,962,482.00	1,127,936.00	3,090,418.00	11.1%
Unemployment Insurance		3501-3502	9,394.00	4,658.00	14,052.00	5,753.00	2,892.00	8,645.00	-38.5%
Workers' Compensation		3601-3602	316,278.00	169,208.00	485,486.00	284,852.00	143,948.00	428,800.00	-11.7%
OPEB, Allocated		3701-3702	163,321.00	88,907.00	252,228.00	153,796.00	76,952.00	230,748.00	-8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	112.00	13.00	125.00	125.00	13.00	138.00	10.4%
TOTAL, EMPLOYEE BENEFITS			5,231,436.00	4,504,320.00	9,735,756.00	5,246,564.00	4,220,644.00	9,467,208.00	-2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	528,354.00	992,856.00	1,521,210.00	528,354.00	1,244,011.00	1,772,365.00	16.5%
Noncapitalized Equipment		4400	125,660.00	90,077.00	215,737.00	127,374.00	314,448.00	441,822.00	104.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			654,014.00	1,132,933.00	1,786,947.00	655,728.00	1,608,459.00	2,264,187.00	26.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	778,079.00	1,171,639.00	1,949,718.00	795,359.00	1,033,474.00	1,828,833.00	-6.2%
Travel and Conferences		5200	23,196.00	27,335.00	50,531.00	23,196.00	27,335.00	50,531.00	0.0%
Dues and Memberships		5300	12,280.00	350.00	12,630.00	12,280.00	350.00	12,630.00	0.0%
Insurance		5400 - 5450	449,109.00	0.00	449,109.00	449,109.00	0.00	449,109.00	0.0%
Operations and Housekeeping Services		5500	852,840.00	0.00	852,840.00	852,840.00	0.00	852,840.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,334.00	96,700.00	158,034.00	61,334.00	96,700.00	158,034.00	0.0%
Transfers of Direct Costs		5710	(774,396.00)	774,396.00	0.00	(121,884.00)	121,884.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(306,284.00)	0.00	(306,284.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,595,181.00	2,247,114.00	3,842,295.00	1,076,062.00	885,548.00	1,961,610.00	-48.9%
Communications		5900	34,545.00	544.00	35,089.00	34,545.00	544.00	35,089.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,032,168.00	4,318,078.00	7,350,246.00	2,876,557.00	2,165,835.00	5,042,392.00	-31.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	10,000.00	10,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200.00	5,490,311.00	5,490,511.00	0.00	3,216,821.00	3,216,821.00	-41.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,200.00	5,490,311.00	5,492,511.00	2,000.00	3,226,821.00	3,228,821.00	-41.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	55,473.00	1,669,761.00	1,725,234.00	55,473.00	1,880,583.00	1,936,056.00	12.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	174,879.00	174,879.00	0.00	174,232.00	174,232.00	-0.4%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			55,473.00	1,844,640.00	1,900,113.00	55,473.00	2,054,815.00	2,110,288.00	11.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(757,673.00)	757,673.00	0.00	(620,602.00)	620,602.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(89,480.00)	0.00	(89,480.00)	(83,331.00)	0.00	(83,331.00)	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(847,153.00)	757,673.00	(89,480.00)	(703,933.00)	620,602.00	(83,331.00)	-6.9%
TOTAL, EXPENDITURES			21,686,492.00	25,316,610.00	47,003,102.00	20,214,443.00	19,955,192.00	40,169,635.00	-14.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,237,104.00	0.00	3,237,104.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,237,104.00	0.00	3,237,104.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,344,430.00)	8,344,430.00	0.00	(6,870,221.00)	6,870,221.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,344,430.00)	8,344,430.00	0.00	(6,870,221.00)	6,870,221.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(11,581,534.00)	8,344,430.00	(3,237,104.00)	(6,870,221.00)	6,870,221.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	29,478,875.00	0.00	29,478,875.00	28,185,026.00	0.00	28,185,026.00	-4.4%
2) Federal Revenue		8100-8299	17,257.00	5,736,971.00	5,754,228.00	0.00	2,032,675.00	2,032,675.00	-64.7%
3) Other State Revenue		8300-8599	389,785.00	6,408,041.00	6,797,826.00	426,778.00	6,445,558.00	6,872,336.00	1.1%
4) Other Local Revenue		8600-8799	294,552.00	2,474,345.00	2,768,897.00	294,552.00	2,198,640.00	2,493,192.00	-10.0%
5) TOTAL, REVENUES			30,180,469.00	14,619,357.00	44,799,826.00	28,906,356.00	10,676,873.00	39,583,229.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		13,288,102.00	16,513,532.00	29,801,634.00	12,163,174.00	13,258,130.00	25,421,304.00	-14.7%
2) Instruction - Related Services	2000-2999		3,937,691.00	1,966,179.00	5,903,870.00	3,310,567.00	575,070.00	3,885,637.00	-34.2%
3) Pupil Services	3000-3999		1,515,124.00	1,741,810.00	3,256,934.00	1,546,334.00	1,556,674.00	3,103,008.00	-4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,185,840.00	783,200.00	1,969,040.00	1,429,334.00	640,457.00	2,069,791.00	5.1%
8) Plant Services	8000-8999		1,704,262.00	2,467,249.00	4,171,511.00	1,709,561.00	1,870,046.00	3,579,607.00	-14.2%
9) Other Outgo	9000-9999	Except 7600-7699	55,473.00	1,844,640.00	1,900,113.00	55,473.00	2,054,815.00	2,110,288.00	11.1%
10) TOTAL, EXPENDITURES			21,686,492.00	25,316,610.00	47,003,102.00	20,214,443.00	19,955,192.00	40,169,635.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,493,977.00	(10,697,253.00)	(2,203,276.00)	8,691,913.00	(9,278,319.00)	(586,406.00)	-73.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,237,104.00	0.00	3,237,104.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,344,430.00)	8,344,430.00	0.00	(6,870,221.00)	6,870,221.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,581,534.00)	8,344,430.00	(3,237,104.00)	(6,870,221.00)	6,870,221.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,087,557.00)	(2,352,823.00)	(5,440,380.00)	1,821,692.00	(2,408,098.00)	(586,406.00)	-89.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,079,656.00	9,113,449.00	25,193,105.00	12,992,099.00	6,760,626.00	19,752,725.00	-21.6%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,079,656.00	9,113,449.00	25,193,105.00	12,992,099.00	6,760,626.00	19,752,725.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,079,656.00	9,113,449.00	25,193,105.00	12,992,099.00	6,760,626.00	19,752,725.00	-21.6%
2) Ending Balance, June 30 (E + F1e)			12,992,099.00	6,760,626.00	19,752,725.00	14,813,791.00	4,352,528.00	19,166,319.00	-3.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,760,626.00	6,760,626.00	0.00	4,352,538.00	4,352,538.00	-35.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,410,093.00	0.00	1,410,093.00	1,371,632.00	0.00	1,371,632.00	-2.7%
Unassigned/Unappropriated Amount		9790	11,581,956.00	0.00	11,581,956.00	13,442,109.00	(10.00)	13,442,099.00	16.1%

Resource	Description	2023-24		2024-25
		Estimated	Actuals	Budget
6230	California Clean Energy Jobs Act	15,206.00		15,206.00
6266	Educator Effectiveness, FY 2021-22	324,719.00		55,563.00
6300	Lottery: Instructional Materials	629,704.00		723,777.00
6547	Special Education Early Intervention Preschool Grant	384,850.00		0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,197,526.00		1,197,526.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	224,371.00		0.00
7311	Classified School Employee Professional Development Block Grant	8,287.00		5,787.00
7435	Learning Recovery Emergency Block Grant	3,055,612.00		2,158,151.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	258,498.00		174,106.00
8210	Student Activity Funds	22,422.00		22,422.00
9010	Other Restricted Local	639,431.00		0.00
Total, Restricted Balance		6,760,626.00		4,352,538.00

General Fund

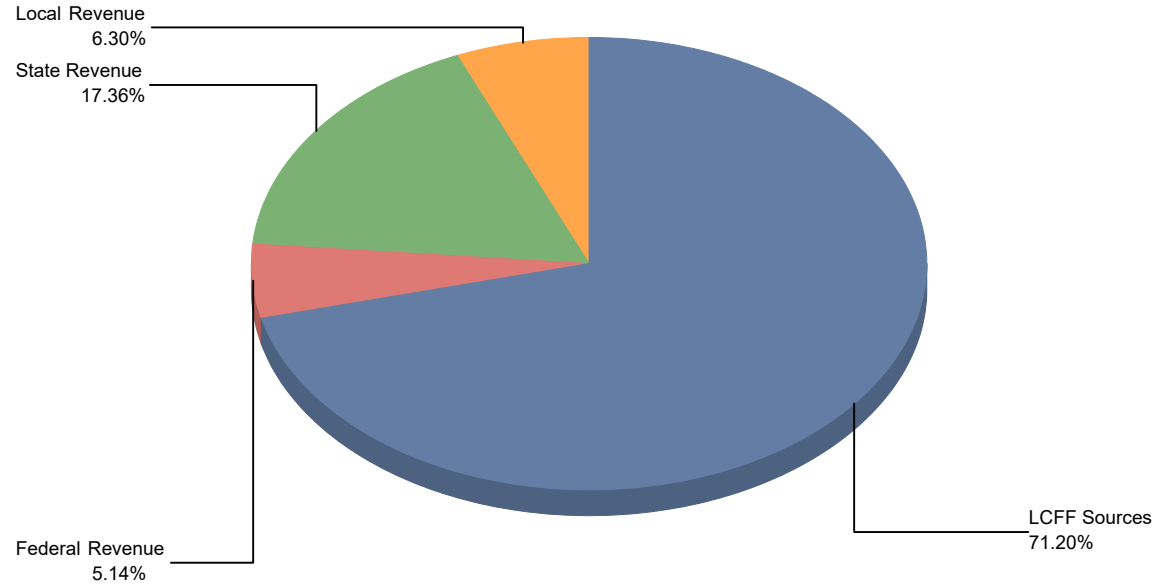
Ending Fund Balance Components

	Dollars per ADA	Total Amount
Beginning Fund Balance	\$11,498.27	\$20,719,874
+ Total Resources	\$21,966.28	\$39,583,229
- Total Uses	\$22,291.70	\$40,169,635
Ending Fund Balance	\$11,172.85	\$20,133,468
Fund Balance Difference	\$325.42-	\$586,406-

Ending Fund Balance Components	Amount
Nonspendable Assets	0
Restricted	0
Stabilization Arrangements	0
Other Committed	0
Other Assignments	0
Reserve for Economic Uncertainties	0
Other Assigned	0

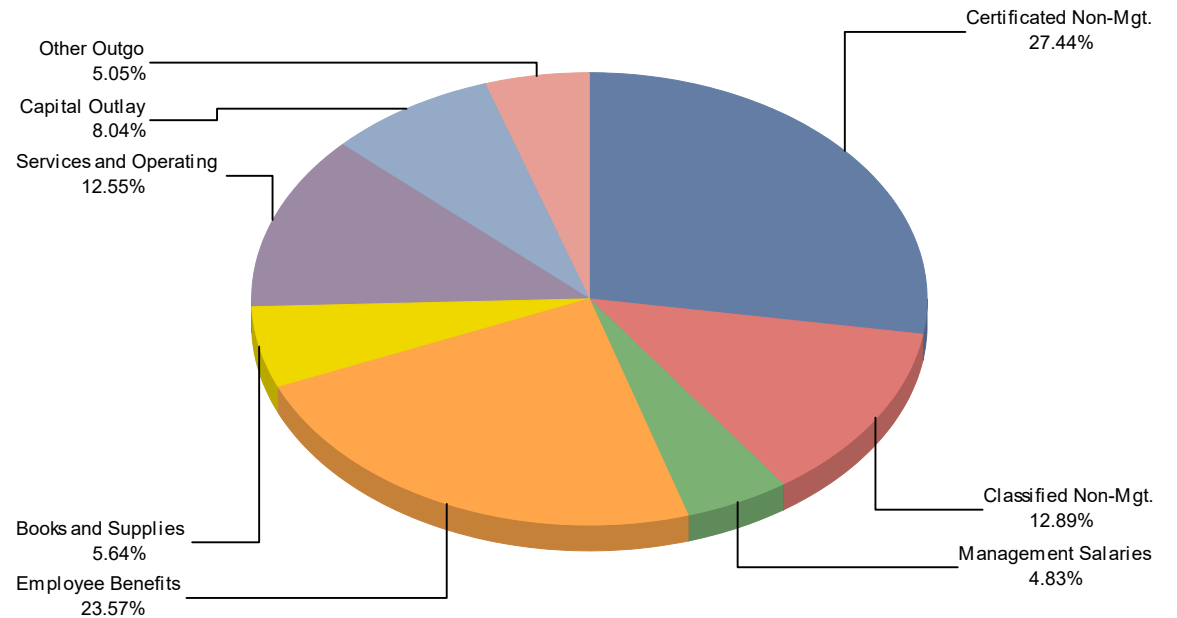
Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	15,640.97	28,185,026
Federal Revenue	1,128.01	2,032,675
Other State Revenue	3,813.73	6,872,336
Other Local Revenue	1,383.57	2,493,192
Total Revenue	\$21,966.28	\$39,583,229
Transfer In & Others	\$0.00	\$0
Total Resources	\$21,966.28	\$39,583,229



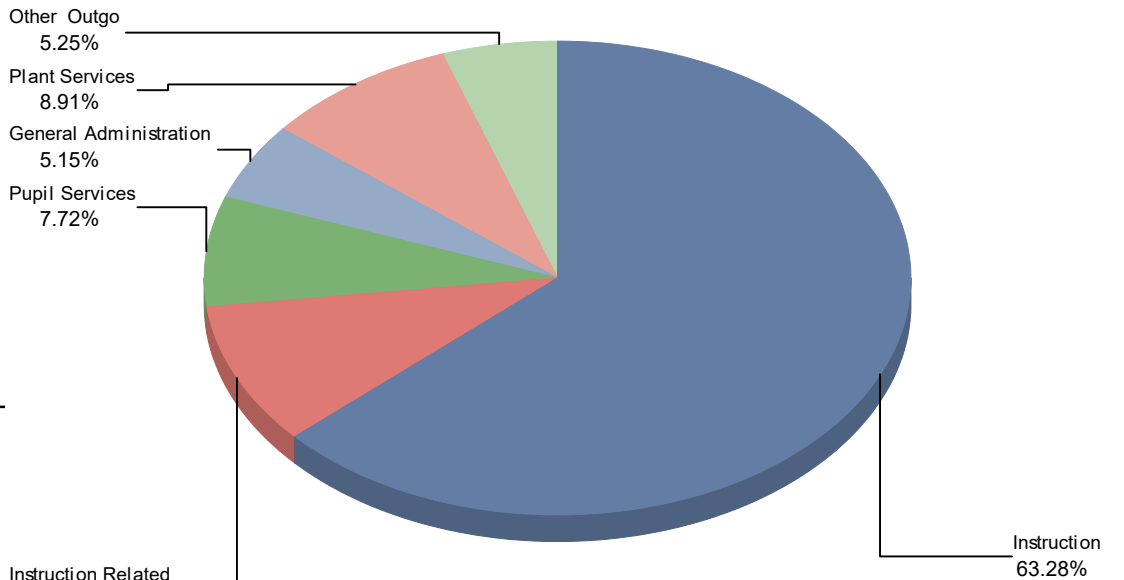
Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	6,116.18	11,021,364
Class. Non-Mgt. Salaries	2,873.19	5,177,492
Management Salaries	1,077.26	1,941,214
Employee Benefits	5,253.72	9,467,208
Books and Supplies	1,256.49	2,264,187
Services and Operating	2,798.22	5,042,392
Capital Outlay	1,791.80	3,228,821
Other Outgo	1,124.84	2,026,957
Total Expenditure	\$22,291.70	\$40,169,635
Transfer out and Other:	\$0.00	\$0
Total Uses	\$22,291.70	\$40,169,635



Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	14,107.27	25,421,304
Instruction Related Services	2,156.29	3,885,637
Pupil Services	1,721.98	3,103,008
Ancillary Services	0.00	0
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	1,148.61	2,069,791
Plant Services	1,986.46	3,579,607
Other Outgo	1,171.08	2,110,288
Total	\$22,291.70	\$40,169,635



*** General Administration Expenditure Breakdown:**

Board and Supt. Administration	354.50	638,816
Other General Administration	794.10	1,430,975
Centralized Data Processing	0.00	0

Oroville City Elementary (61507) - Original Budget 2024-25									
5/16/2024									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
General Assumptions									
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	2,158	2,138	2,068	2,027	1,987	1,947	1,909	1,871	
Unduplicated Pupil Count (UPC)	1,730	1,725	1,727	1,693	1,659	1,626	1,594	1,562	
Unduplicated Pupil Percentage (UPP)	79.90%	80.36%	81.43%	82.54%	83.51%	83.51%	83.51%	83.52%	
Current Year LCFF Average Daily Attendance (ADA)	2,006.36	1,915.76	1,838.67	1,802.13	1,766.31	1,731.22	1,696.82	1,663.12	
Funded LCFF ADA	2,224.79	2,141.01	2,041.44	1,917.26	1,864.30	1,814.75	1,778.94	1,743.82	
LCFF ADA Funding Method	Prior Yr	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
NSS ADA Funding Method(s)									
Feather Falls Elementary	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
LCFF Entitlement Summary									
Base Grant	\$18,265,433	\$19,902,240	\$20,532,832	\$19,489,509	\$19,511,946	\$19,581,575	\$19,828,463	\$20,076,972	
Grade Span Adjustment	892,806	974,348	998,667	936,217	925,087	922,260	934,253	945,404	
Adjusted Base Grant	\$19,158,239	\$20,876,588	\$21,531,499	\$20,425,726	\$20,437,033	\$20,503,835	\$20,762,716	\$21,022,376	
Supplemental Grant	3,061,487	3,355,285	3,506,619	3,371,879	3,413,393	3,424,550	3,467,789	3,511,578	
Concentration Grant	3,100,761	3,441,298	3,699,004	3,656,410	3,787,289	3,799,669	3,847,643	3,897,128	
Total Base, Supplemental and Concentration Grant	\$25,320,487	\$27,673,171	\$28,737,122	\$27,454,015	\$27,637,715	\$27,728,054	\$28,078,148	\$28,431,082	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	38,682	38,682	38,682	38,682	38,682	38,682	38,682	38,682	
Add-on: Home-to-School Transportation	444,176	444,176	480,687	485,830	500,065	515,467	532,477	549,995	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	-	112,773	208,453	206,499	208,288	210,438	213,051	215,661	
Total Allowance and Add-On Amounts	\$482,858	\$595,631	\$727,822	\$731,011	\$747,035	\$764,587	\$784,210	\$804,338	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$25,803,345	\$28,268,802	\$29,464,944	\$28,185,026	\$28,384,750	\$28,492,641	\$28,862,358	\$29,235,420	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 25,803,345	\$ 28,268,802	\$ 29,464,944	\$ 28,185,026	\$ 28,384,750	\$ 28,492,641	\$ 28,862,358	\$ 29,235,420	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,598	\$ 13,203	\$ 14,433	\$ 14,701	\$ 15,225	\$ 15,701	\$ 16,224	\$ 16,765	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	25,803,345	28,268,802	29,464,944	28,185,026	28,384,750	28,492,641	28,862,358	29,235,420	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue (net of In-Lieu of Property Taxes)	\$ 4,396,564	\$ 5,067,858	\$ 4,577,178	\$ 4,537,413	\$ 4,517,941	\$ 4,498,914	\$ 4,484,648	\$ 4,470,218	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 8,989,127	\$ 1,746,601	\$ 6,839,720	\$ 383,452	\$ 372,860	\$ 362,950	\$ 355,788	\$ 348,764	
Net State Aid (excludes Additional State Aid)	\$ 12,417,654	\$ 21,454,343	\$ 18,048,046	\$ 23,264,161	\$ 23,493,949	\$ 23,630,777	\$ 24,021,922	\$ 24,416,438	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 25,803,345	\$ 28,268,802	\$ 29,464,944	\$ 28,185,026	\$ 28,384,750	\$ 28,492,641	\$ 28,862,358	\$ 29,235,420	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 12,417,654	\$ 21,454,343	\$ 18,048,046	\$ 23,264,161	\$ 23,493,949	\$ 23,630,777	\$ 24,021,922	\$ 24,416,438	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 8,859,959	\$ 1,746,601	\$ 6,839,720	\$ 383,452	\$ 372,860	\$ 362,950	\$ 355,788	\$ 348,764	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ (228,971)	\$ (10,796)	\$ 13,931	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ 4,921,379	\$ 5,712,980	\$ 5,405,989	\$ 5,405,989	\$ 5,405,989	\$ 5,405,989	\$ 5,405,989	\$ 5,405,989	
In-Lieu of Property Taxes (Object Code 8096)	(524,815)	(645,122)	(828,811)	(868,576)	(888,048)	(907,075)	(921,341)	(935,771)	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid

Oroville City Elementary (61507) - Original Budget 2024-25		5/16/2024							
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Total LCFF Entitlement	\$ 25,803,345	\$ 28,268,802	\$ 29,464,944	\$ 28,185,026	\$ 28,384,750	\$ 28,492,641	\$ 28,862,358	\$ 29,235,420	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 25,803,345	\$ 28,268,802	\$ 29,464,944	\$ 28,185,026	\$ 28,384,750	\$ 28,492,641	\$ 28,862,358	\$ 29,235,420	

Oroville City Elementary (61507) - Original Budget 2024-25		5/16/2024							
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	19,158,239	\$ 20,989,361	\$ 21,739,952	\$ 20,632,225	\$ 20,645,321	\$ 20,714,273	\$ 20,975,767	\$ 21,238,037
Supplemental and Concentration Grant funding in the LCAP year	\$	6,162,248	\$ 6,796,583	\$ 7,205,623	\$ 7,028,289	\$ 7,200,682	\$ 7,224,219	\$ 7,315,432	\$ 7,408,706
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	715,561	\$ 794,147	\$ 853,617	\$ 843,787	\$ 873,989	\$ 876,847	\$ 887,918	\$ 899,337
Percentage to Increase or Improve Services		32.17%	32.38%	33.14%	34.06%	34.88%	34.88%	34.88%	34.88%

Oroville City Elementary (61507) - Original Budget 2024-25		5/16/2024							
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	11,808.94	\$ 13,413.34	\$ 14,615.81	\$ 14,876.39	\$ 15,405.80	\$ 15,880.47	\$ 16,405.18	\$ 16,945.82
Grades 4-6	\$	10,857.35	\$ 12,333.01	\$ 13,438.64	\$ 13,678.80	\$ 14,165.71	\$ 14,602.51	\$ 15,083.94	\$ 15,581.23
Grades 7-8	\$	11,178.52	\$ 12,698.86	\$ 13,836.37	\$ 14,083.38	\$ 14,584.93	\$ 15,033.91	\$ 15,530.22	\$ 16,042.41
Grades 9-12	\$	13,291.83	\$ 15,099.45	\$ 16,452.29	\$ 16,747.36	\$ 17,343.70	\$ 17,877.87	\$ 18,467.49	\$ 19,075.88
Base Grants									
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748
Grade Span Adjustment									
Grades TK-3	\$	842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357
Supplemental Grant									
		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506
Grades 4-6	\$	1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821
Actual - 1.00 ADA, Local UPP as follows:									
		79.90%	80.36%	81.43%	82.54%	83.51%	83.51%	83.51%	83.52%
Grades TK-3	\$	1,428	\$ 1,626	\$ 1,783	\$ 1,827	\$ 1,903	\$ 1,961	\$ 2,026	\$ 2,093
Grades 4-6	\$	1,313	\$ 1,495	\$ 1,640	\$ 1,680	\$ 1,750	\$ 1,803	\$ 1,863	\$ 1,924
Grades 7-8	\$	1,352	\$ 1,540	\$ 1,688	\$ 1,730	\$ 1,801	\$ 1,857	\$ 1,918	\$ 1,981
Grades 9-12	\$	1,607	\$ 1,831	\$ 2,008	\$ 2,057	\$ 2,142	\$ 2,208	\$ 2,281	\$ 2,356
Concentration Grant (>55% population)									
		65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710
Grades 9-12	\$	6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168
Actual - 1.00 ADA, Local UPP >55% as follows:									
		24.9000%	25.3600%	26.4300%	27.5400%	28.5100%	28.5100%	28.5100%	28.5200%
Grades TK-3	\$	1,446	\$ 1,668	\$ 1,881	\$ 1,981	\$ 2,111	\$ 2,176	\$ 2,248	\$ 2,323
Grades 4-6	\$	1,330	\$ 1,534	\$ 1,730	\$ 1,822	\$ 1,941	\$ 2,001	\$ 2,067	\$ 2,136
Grades 7-8	\$	1,369	\$ 1,579	\$ 1,781	\$ 1,876	\$ 1,999	\$ 2,060	\$ 2,128	\$ 2,199
Grades 9-12	\$	1,628	\$ 1,878	\$ 2,118	\$ 2,230	\$ 2,377	\$ 2,450	\$ 2,531	\$ 2,615

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	28,185,026.00	0.71%	28,384,750.00	0.38%	28,492,641.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	426,778.00	0.00%	426,778.00	0.00%	426,778.00
4. Other Local Revenues	8600-8799	294,552.00	0.00%	294,552.00	0.00%	294,552.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,870,221.00)	3.23%	(7,092,246.00)	2.29%	(7,254,607.00)
6. Total (Sum lines A1 thru A5c)		22,036,135.00	-0.10%	22,013,834.00	-0.25%	21,959,364.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,875,979.00		9,043,053.00
b. Step & Column Adjustment				202,074.00		202,074.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,000.00)		(35,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,875,979.00	1.88%	9,043,053.00	1.85%	9,210,127.00
2. Classified Salaries						
a. Base Salaries				3,206,075.00		3,271,734.00
b. Step & Column Adjustment				65,659.00		65,659.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,206,075.00	2.05%	3,271,734.00	2.01%	3,337,393.00
3. Employee Benefits	3000-3999	5,246,564.00	1.33%	5,316,256.00	1.23%	5,381,545.00
4. Books and Supplies	4000-4999	655,728.00	3.00%	675,400.00	1.74%	687,122.00
5. Services and Other Operating Expenditures	5000-5999	2,876,557.00	0.29%	2,884,854.00	2.99%	2,971,150.00
6. Capital Outlay	6000-6999	2,000.00	200,000.00%	4,002,000.00	0.00%	4,002,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,473.00	0.00%	55,473.00	0.00%	55,473.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(703,933.00)	-11.82%	(620,716.00)	-0.50%	(617,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,214,443.00	21.83%	24,628,054.00	1.62%	25,027,209.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,821,692.00		(2,614,220.00)		(3,067,845.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,992,099.00		14,813,791.00		12,199,571.00
2. Ending Fund Balance (Sum lines C and D1)		14,813,791.00		12,199,571.00		9,131,726.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50.00		50.00		50.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,371,632.00		1,266,480.00		1,276,515.00
2. Unassigned/Unappropriated	9790	13,442,109.00		10,933,041.00		7,855,161.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,813,791.00		12,199,571.00		9,131,726.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,371,632.00		1,266,480.00		1,276,515.00
c. Unassigned/Unappropriated	9790	13,442,109.00		10,933,041.00		7,855,161.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,813,741.00		12,199,521.00		9,131,676.00
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.						
Adjustment made for retirement savings.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,032,675.00	-6.03%	1,910,016.00	-6.42%	1,787,358.00
3. Other State Revenues	8300-8599	6,445,558.00	-17.58%	5,312,719.00	0.00%	5,312,718.00
4. Other Local Revenues	8600-8799	2,198,640.00	0.00%	2,198,640.00	0.00%	2,198,640.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,870,221.00	3.23%	7,092,246.00	2.29%	7,254,607.00
6. Total (Sum lines A1 thru A5c)		17,547,094.00	-5.89%	16,513,621.00	0.24%	16,553,323.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,761,416.00		3,613,441.00
b. Step & Column Adjustment				67,350.00		67,350.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(215,325.00)		(130,277.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,761,416.00	-3.93%	3,613,441.00	-1.74%	3,550,514.00
2. Classified Salaries						
a. Base Salaries				2,296,600.00		2,368,628.00
b. Step & Column Adjustment				72,028.00		72,028.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,296,600.00	3.14%	2,368,628.00	3.04%	2,440,656.00
3. Employee Benefits	3000-3999	4,220,644.00	-0.21%	4,211,617.00	0.95%	4,251,804.00
4. Books and Supplies	4000-4999	1,608,459.00	-51.11%	786,444.00	0.00%	786,444.00
5. Services and Other Operating Expenditures	5000-5999	2,165,835.00	-34.06%	1,428,212.00	-7.76%	1,317,386.00
6. Capital Outlay	6000-6999	3,226,821.00	-19.82%	2,587,390.00	0.00%	2,587,391.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,054,815.00	0.00%	2,054,815.00	0.00%	2,054,815.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	620,602.00	-13.41%	537,385.00	-0.58%	534,271.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,955,192.00	-11.86%	17,587,932.00	-0.37%	17,523,281.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,408,098.00)		(1,074,311.00)		(969,958.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,760,626.00		4,352,528.00		3,278,217.00
2. Ending Fund Balance (Sum lines C and D1)		4,352,528.00		3,278,217.00		2,308,259.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,352,538.00		3,278,217.00		2,308,259.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(10.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,352,528.00		3,278,217.00		2,308,259.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions reflect positions being eliminated as one time funds expire.						

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	28,185,026.00	0.71%	28,384,750.00	0.38%	28,492,641.00
2. Federal Revenues	8100-8299	2,032,675.00	-6.03%	1,910,016.00	-6.42%	1,787,358.00
3. Other State Revenues	8300-8599	6,872,336.00	-16.48%	5,739,497.00	0.00%	5,739,496.00
4. Other Local Revenues	8600-8799	2,493,192.00	0.00%	2,493,192.00	0.00%	2,493,192.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		39,583,229.00	-2.67%	38,527,455.00	-0.04%	38,512,687.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,637,395.00		12,656,494.00
b. Step & Column Adjustment				269,424.00		269,424.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(250,325.00)		(165,277.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,637,395.00	0.15%	12,656,494.00	0.82%	12,760,641.00
2. Classified Salaries						
a. Base Salaries				5,502,675.00		5,640,362.00
b. Step & Column Adjustment				137,687.00		137,687.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,502,675.00	2.50%	5,640,362.00	2.44%	5,778,049.00
3. Employee Benefits	3000-3999	9,467,208.00	0.64%	9,527,873.00	1.11%	9,633,349.00
4. Books and Supplies	4000-4999	2,264,187.00	-35.44%	1,461,844.00	0.80%	1,473,566.00
5. Services and Other Operating Expenditures	5000-5999	5,042,392.00	-14.46%	4,313,066.00	-0.57%	4,288,536.00
6. Capital Outlay	6000-6999	3,228,821.00	104.08%	6,589,390.00	0.00%	6,589,392.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,110,288.00	0.00%	2,110,288.00	0.00%	2,110,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(83,331.00)	0.00%	(83,331.00)	0.00%	(83,331.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,169,635.00	5.09%	42,215,986.00	0.79%	42,550,490.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(586,406.00)		(3,688,531.00)		(4,037,803.00)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,752,725.00		19,166,319.00		15,477,788.00
2. Ending Fund Balance (Sum lines C and D1)		19,166,319.00		15,477,788.00		11,439,985.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50.00		50.00		50.00
b. Restricted	9740	4,352,538.00		3,278,217.00		2,308,259.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,371,632.00		1,266,480.00		1,276,515.00
2. Unassigned/Unappropriated	9790	13,442,099.00		10,933,041.00		7,855,161.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,166,319.00		15,477,788.00		11,439,985.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,371,632.00		1,266,480.00		1,276,515.00
c. Unassigned/Unappropriated	9790	13,442,109.00		10,933,041.00		7,855,161.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(10.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,813,731.00		12,199,521.00		9,131,676.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		36.88%		28.90%		21.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,802.13		1,766.31		1,731.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		40,169,635.00		42,215,986.00		42,550,490.00
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)						
		40,169,635.00		42,215,986.00		42,550,490.00
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)						
		1,205,089.05		1,266,479.58		1,276,514.70
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)						
		1,205,089.05		1,266,479.58		1,276,514.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

**Oroville City Elementary School District - 2024-25 Original Budget
Multiyear Projection Assumptions - Unrestricted**

	Unrestricted 2024-25 Projection	Unrestricted 2025-26 Projection	Unrestricted 2026-27 Projection
A. REVENUES AND OTHER FINANCING SOURCES			
1. LCFF Sources - State Aid/EPA/Property Taxes	28,185,026		
2025-26 COLA	2.93%		
2025-26 Change in Projected ADA	-2.00%		
2025-26 Change in Funded ADA	0.71%		
<i>Change in LCFF Funding</i>		199,724	
2026-27 COLA	3.08%		
2026-27 Change in Projected ADA	-2.00%		
2026-27 Change in Funded ADA	0.38%		
<i>Change in LCFF Funding</i>			107,891
2. Federal Revenues			
3. Other State Revenues	426,778		
4. Other Local Revenues	294,552		
5. Other Financing Sources			
a. Transfers In			
b. Other Sources			
c. Contributions to Restricted Programs	(6,870,221)	(222,025)	(162,361)
<i>Budgeted Revenue (Sum of items 1. through 5. in year 1)</i>	22,036,135		
<i>Revenue Changes (Sum of items 1. through 5. in years 2 and 3)</i>		(22,301)	(54,470)
6. TOTAL PROJECTED REVENUE (BUDGET + CHANGES)	22,036,135	22,013,834	21,959,364

**Oroville City Elementary School District - 2024-25 Original Budget
Multiyear Projection Assumptions - Unrestricted**

	Unrestricted	Unrestricted	Unrestricted
	2024-25	2025-26	2026-27
	Projection	Projection	Projection
B. EXPENDITURES AND OTHER FINANCING USES			
1. Certificated Salaries	8,875,979		
2025-26 Step Cost		202,074	
2026-27 Step Cost			202,074
Retirement Savings		(35,000)	(35,000)
Declining Enrollent Adjustments			
2. Classified Salaries	3,206,075		
2025-26 Step Cost		65,659	
2026-27 Step Cost			65,659
Declining Enrollent Adjustments			
3. Employee Benefits	5,246,564		
2025-26 Step Cost		53,547	
2026-27 Step Cost			53,547
2025-26 PERS rate increase to 27.60%	0.55%	16,146	
2026-27 PERS rate increase to 28.00%	0.40%		11,742
4. Books and Supplies	655,728		
Inflation Adjustment 3%		19,672	11,722
5. Other Operating Expenditures	2,876,557		
Inflation Adjustment 3%		86,297	86,297
Carry Over Expenditures - One Time		(78,000)	
6. Capital Outlay	2,000	4,000,000	
7. Other Outgo (excluding Transfers of Indirect Costs)	55,473		
8. Other Outgo - Indirect Costs	(703,933)	83,217	3,114
9. Other Financing Uses			
a. Transfers Out			
b. Other Uses			
10. Other Adjustments			
<i>Budgeted Expenditures (Sum of items 1. through 10. in year 1)</i>	20,214,443		
<i>Expenditure Changes (Sum of items 1. through 10. in years 2 and 3)</i>		4,413,611	399,154
11. TOTAL PROJECTED EXPENDITURES (BUDGET + CHANGES)	20,214,443	24,628,054	25,027,209
C. NET INCREASE (DECREASE) IN FUND BALANCE	1,821,692	(2,614,220)	(3,067,845)

Oroville City Elementary School District - 2024-25 Original Budget

Multiyear Projection Assumptions - Unrestricted

	Unrestricted	Unrestricted	Unrestricted
	2024-25	2025-26	2026-27
	Projection	Projection	Projection
D. FUND BALANCE			
1. Net Beginning Fund Balance	12,992,099	14,813,791	12,199,571
2. Ending Fund Balance	14,813,791	12,199,571	9,131,726
3. Components of Ending Fund Balance			
a. Nonspendable			
b. Restricted			
c. Committed			
d. Assigned			
Revolving Cash	50	50	50
Audit Adjustment of Beginning Balance			
e. Unassigned/Unappropriated			
1. Reserved for Economic Uncertainties	1,205,089	1,266,480	1,276,515
2. Unassigned/Unappropriated	13,608,652	10,933,041	7,855,161
f. Total Components of Ending Fund Balance	14,813,791	12,199,571	9,131,726
E. AVAILABLE RESERVES			
1. General Fund			
a. Stabilization Arrangements			
b. Reserve for Economic Uncertainties	1,205,089	1,266,480	1,276,515
c. Unassigned/Unappropriated	13,608,652	10,933,041	7,855,161
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			
a. Stabilization Arrangements			
b. Reserve for Economic Uncertainties			
c. Unassigned/Unappropriated			
3. Total Available Reserves	14,813,741	12,199,521	9,131,676
<i>Unrestricted Reserves as a % of Outgo (§D3f/§B11)</i>	73.28%	49.54%	36.49%

Oroville City Elementary School District - 2024-25 Original Budget

Multiyear Projection Assumptions -Restricted

	Restricted	Restricted	Restricted
	2024-25	2025-26	2026-27
	Projection	Projection	Projection
A. REVENUES AND OTHER FINANCING SOURCES			
1. LCFF Sources - State Aid/EPA/Property Taxes			
2. Federal Revenues	2,032,675		
10% Decrease in Title I, II, III, IV and V		(122,659)	(122,659)
One Time Funds			
3. Other State Revenues	6,445,558		
One Time Funds		(1,132,840)	
4. Other Local Revenues	2,198,640		
One Time Funds			
5. Other Financing Sources			
a. Transfers In			
b. Other Sources			
c. Contributions to Restricted Programs			
<i>Title II, Teacher Quality</i>	144,684	11,833	11,833
<i>Special Education</i>	5,519,537	149,713	140,493
<i>Routine Restricted Maintenance</i>	1,206,000	60,480	10,035
<i>Budgeted Revenue (Sum of items 1. through 5. in year 1)</i>	17,547,094		
<i>Revenue Changes (Sum of items 1. through 5. in years 2 and 3)</i>		(1,033,473)	39,702
6. TOTAL PROJECTED REVENUE (BUDGET + CHANGES)	17,547,094	16,513,621	16,553,323

Oroville City Elementary School District - 2024-25 Original Budget
Multiyear Projection Assumptions -Restricted

	Restricted	Restricted	Restricted
	2024-25	2025-26	2026-27
	Projection	Projection	Projection
B. EXPENDITURES AND OTHER FINANCING USES			
1. Certificated Salaries	3,761,416		
2025-26 Step Cost		67,350	
2026-27 Step Cost			67,350
One Time Funds		(215,325)	(130,277)
2. Classified Salaries	2,296,600		
2025-26 Step Cost		72,028	
2026-27 Step Cost			72,028
One Time Funds			
3. Employee Benefits	4,220,644		
2025-26 Step Cost		27,876	
2026-27 Step Cost			27,876
2025-26 PERS rate increase to 27.60%	0.55%	16,929	
2026-27 PERS rate increase to 28.00%	0.40%		12,312
One Time Funds		(53,831)	
4. Books and Supplies	1,608,459		
One Time Funds		(822,015)	
5. Other Operating Expenditures	2,165,835		
Decrease in Title I, II, III, IV and V		(110,826)	(110,826)
One Time Funds		(626,797)	
6. Capital Outlay	3,226,821		
One Time Funds		(639,431)	
7. Other Outgo (excluding Transfers of Indirect Costs)	2,054,815		
8. Other Outgo - Indirect Costs	620,602	(83,217)	(3,114)
9. Other Financing Uses			
a. Transfers Out			
b. Other Uses			
10. Other Adjustments			
<i>Budgeted Expenditures (Sum of items 1. through 10. in year 1)</i>	19,955,192		
<i>Expenditure Changes (Sum of items 1. through 10. in years 2 and 3)</i>		(2,367,260)	(64,652)
11. TOTAL PROJECTED EXPENDITURES (BUDGET + CHANGES)	19,955,192	17,587,932	17,523,280
C. NET INCREASE (DECREASE) IN FUND BALANCE	(2,408,098)	(1,074,311)	(969,958)

Oroville City Elementary School District - 2024-25 Original Budget
 Multiyear Projection Assumptions -Restricted

	Restricted	Restricted	Restricted
	2024-25 Projection	2025-26 Projection	2026-27 Projection
D. FUND BALANCE			
*1. Net Beginning Fund Balance	6,760,626	4,352,528	3,278,217
*2. Ending Fund Balance	4,352,528	3,278,217	2,308,259
3. Components of Ending Fund Balance			
a. Nonspendable			
b. Restricted	4,352,528	3,278,217	2,308,259
c. Committed			
d. Assigned			
e. Unassigned/Unappropriated			
1. Reserved for Economic Uncertainties			
2. Unassigned/Unappropriated	0	0	0
f. Total Components of Ending Fund Balance	4,352,528	3,278,217	2,308,259

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,838.67	1,838.67	2,041.44	1,802.13	1,802.13	1,917.26
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,838.67	1,838.67	2,041.44	1,802.13	1,802.13	1,917.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,838.67	1,838.67	2,041.44	1,802.13	1,802.13	1,917.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Oroville City Elementary
04-61507-0000000

Cashflow Report
Original Budget
Base Year 2024-25

Fund 01

	Obj ct Rang	Budg t/B g. Balanc	2024 July	August	Sept mb r	Octob r	Nov mb r	D c mb r	2025 January	F bury
A. BEGINNING CASH		19,752,725	19,752,725	16,707,167	15,963,712	13,162,644	12,494,508	10,547,784	14,076,897	11,861,750
B. RECEIPTS										
LC S u ces										
P incip l App ti nment	8010-8019	23,647,613	1,163,208	1,163,208	2,189,637	2,093,774	2,093,774	2,189,637	2,093,774	2,093,774
P pe ty T xes	8020-8079	5,405,989	—	—	—	—	—	2,702,995	—	—
Miscell ne us unds & LCF T ansfe s	8080-8099	(868,576)	—	(52,115)	(104,229)	(69,486)	(69,486)	(69,486)	(69,486)	(69,486)
Fede l Revenue	8100-8299	2,032,675	—	—	148,894	—	195,824	455,353	—	491,917
Othe St te Revenue	8300-8599	6,872,336	248,818	248,818	447,872	447,872	520,470	572,436	447,872	447,872
Othe L c l Revenue	8600-8799	2,493,192	84,202	84,202	162,833	151,564	151,564	162,833	151,564	151,564
Inte fund T nsfe s in	8910-8929	0	—	—	—	—	—	—	—	—
All Othe in ncing S u ces	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		39,583,229	1,496,228	1,444,114	2,845,009	2,623,725	2,892,147	6,013,768	2,623,725	3,115,642
C. DISBURSEMENTS										
Ce tific ted S l ies	1000-1999	12,637,395	631,870	631,870	1,137,366	1,137,366	1,137,366	1,137,366	1,137,366	1,137,366
Cl ssified S l ies	2000-2999	5,502,675	275,134	275,134	495,241	495,241	495,241	495,241	495,241	495,241
Empl yee Benefits	3000-3999	9,467,208	473,360	473,360	852,049	852,049	852,049	852,049	852,049	852,049
B ks nd Supplies	4000-4999	2,264,187	566,047	—	566,047	—	566,047	—	566,047	—
Se vices	5000-5999	5,042,392	1,260,598	—	1,260,598	—	1,260,598	—	1,260,598	—
C pit l Outl y	6000-6999	3,228,821	807,205	807,205	807,205	807,205	—	—	—	—
Othe Outg	7000-7499	2,026,957	527,572	—	527,572	—	527,572	—	527,572	—
Inte fund T nsfe s Out	7600-7629	0	—	—	—	—	—	—	—	—
All Othe in ncing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		40,169,635	4,541,786	2,187,569	5,646,077	3,291,860	4,838,872	2,484,655	4,838,872	2,484,655
E. NET INCREASE/DECREASE (B - C + D)		(586,406)	(3,045,558)	(743,455)	(2,801,068)	(668,135)	(1,946,724)	3,529,113	(2,215,147)	630,987
F. ENDING CASH (A + E)			16,707,167	15,963,712	13,162,644	12,494,508	10,547,784	14,076,897	11,861,750	12,492,737
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Oroville City Elementary
04-61507-0000000

Cashflow Report
Original Budget
Base Year 2024-25

Page 01

	Obj ct Rang	Budg t/B g. Balanc	2025 March	April	May	Jun	Accruals	Adjustments	TOTAL	Varianc
A. BEGINNING CASH		19,752,725	12,492,737	12,867,930	15,982,544	16,382,855	—	—	—	—
B. RECEIPTS										
LC Services										
Principal App timent	8010-8019	23,647,613	2,189,637	2,093,774	2,093,774	2,189,637	—	—	23,647,613	—
Property Taxes	8020-8079	5,405,989	—	2,702,995	—	—	—	—	5,405,989	—
Miscellaneous Funds & LCF Transfers	8080-8099	(868,576)	(121,601)	(60,800)	(60,800)	(60,800)	(60,800)	—	(868,576)	—
Federal Revenue	8100-8299	2,032,675	56,542	263,864	252,555	167,725	—	—	2,032,675	—
Other State Revenue	8300-8599	6,872,336	572,436	447,872	447,872	572,436	1,449,687	—	6,872,336	—
Other Local Revenue	8600-8799	2,493,192	162,833	151,564	151,564	162,833	764,070	—	2,493,192	—
Intergovernmental	8910-8929	0	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—
TOTAL RECEIPTS		39,583,229	2,859,848	5,599,269	2,884,966	3,031,831	2,152,957	—	39,583,229	—
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	12,637,395	1,137,366	1,137,366	1,137,366	1,137,366	—	—	12,637,395	—
Classified Salaries	2000-2999	5,502,675	495,241	495,241	495,241	495,241	—	—	5,502,675	—
Employee Benefits	3000-3999	9,467,208	852,049	852,049	852,049	852,049	—	—	9,467,208	—
Books and Supplies	4000-4999	2,264,187	—	—	—	—	—	—	2,264,187	—
Services	5000-5999	5,042,392	—	—	—	—	—	—	5,042,392	—
Capital Outlay	6000-6999	3,228,821	—	—	—	—	—	—	3,228,821	—
Other Outg	7000-7499	2,026,957	—	—	—	—	(83,331)	—	2,026,957	—
Intergovernmental Out	7600-7629	0	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS		40,169,635	2,484,655	2,484,655	2,484,655	2,484,655	(83,331)	—	40,169,635	—
E. NET INCREASE/DECREASE (B - C + D)		(586,406)	375,193	3,114,614	400,311	547,176	2,236,288	—	(586,406)	
F. ENDING CASH (A + E)			12,867,930	15,982,544	16,382,855	16,930,031	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									19,166,319	

**Oroville City Elementary School District
2024-25 Cash Flow Assumptions - Original**

Revenue

State Aid - Current year:	Based on the 5-5-9 Funding Pattern established by CDE.										
Education Protection Account	Estimated receipt of EPA funds quarterly.										
Prior Year Corrections:	Based on amounts projected in BCOE apportionment schedule										
Property Taxes:	Based on Prior year funding pattern										
In Lieu Taxes	Based on Prior year funding pattern										
Federal Sources	Based on Prior year funding pattern and actuals										
0.00% 0.00%	7.90%	0.00%	10.39%	24.16%	0.00%	26.10%	3.00%	14.00%	13.40%	1.05%	
Other State Sources	Based on 5-5-9 funding pattern established by CDE.										
Other State inc w/ Apr. - CY	Based on the 5-5-9 Funding Pattern established by CDE.										
Other State inc w/ Apr. - PY	Based on amounts projected in BCOE apportionment schedule										
Other Local Sources	Based on Prior year funding pattern and amounts projected in BCOE apportionment schedule										
Transfers In											

Disbursements

Salaries and Benefits	Based on Prior year spending pattern Bargained salary agreement added for February
Operating Expenditures	Based on Prior year spending pattern Estimated salary agreement added for February

Budget, July 1
2023-24 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	3,130,000.00		3,130,000.00			3,130,000.00	605,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	567,548.93		567,548.93			567,548.93	50,000.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	3,984,982.00		3,984,982.00			3,984,982.00	261,495.00
Compensated Absences Payable	69,547.00		69,547.00			69,547.00	69,547.00
Subscription Liability	4,370.79		4,370.79			4,370.79	4,370.79
Governmental activities long-term liabilities	7,756,448.72	0.00	7,756,448.72	0.00	0.00	7,756,448.72	990,412.79
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,802.13	
District's ADA Standard Percentage Level:	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	2,203	2,212	
	Charter School			
	Total ADA	2,203	2,212	N/A
Second Prior Year (2022-23)	District Regular	1,903	2,151	
	Charter School			
	Total ADA	1,903	2,151	N/A
First Prior Year (2023-24)	District Regular	2,040	2,041	
	Charter School		0	
	Total ADA	2,040	2,041	N/A
Budget Year (2024-25)	District Regular	1,917		
	Charter School	0		
	Total ADA	1,917		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	2,118	2,558		
Charter School				
Total Enrollment	2,118	2,558	N/A	Met
Second Prior Year (2022-23)				
District Regular	2,060	2,615		
Charter School				
Total Enrollment	2,060	2,615	N/A	Met
First Prior Year (2023-24)				
District Regular	2,097	2,068		
Charter School				
Total Enrollment	2,097	2,068	1.4%	Not Met
Budget Year (2024-25)				
District Regular	2,027			
Charter School				
Total Enrollment	2,027			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment continues to decline and was beyond the 2% reduction estimated.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	1,863	2,558	
Charter School		0	
Total ADA/Enrollment	1,863	2,558	72.8%
Second Prior Year (2022-23)			
District Regular	1,926	2,615	
Charter School	0		
Total ADA/Enrollment	1,926	2,615	73.7%
First Prior Year (2023-24)			
District Regular	1,839	2,068	
Charter School			
Total ADA/Enrollment	1,839	2,068	88.9%
		Historical Average Ratio:	78.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		79.0%

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	1,802	2,027		
Charter School	0			
Total ADA/Enrollment	1,802	2,027	88.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	1,754	1,987		
Charter School				
Total ADA/Enrollment	1,754	1,987	88.3%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	1,719	1,947		
Charter School				
Total ADA/Enrollment	1,719	1,947	88.3%	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)

Attendance rate is recovering since the pandemic knocked it way off. Estimates use most current prior year.

4. **CRITERION: LCFF Revenue**

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,041.44	1,917.26	1,864.30	1,814.75
b. Prior Year ADA (Funded)		2,041.44	1,917.26	1,864.30
c. Difference (Step 1a minus Step 1b)		(124.18)	(52.96)	(49.55)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.08%)	(2.76%)	(2.66%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		29,464,944.00	28,185,026.00	28,384,750.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		315,274.90	825,821.26	874,250.30
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(5.01%)	.17%	.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-6.01% to -4.01%	-0.83% to 1.17%	-0.58% to 1.42%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,405,989.00	5,405,989.00	5,405,989.00	5,405,989.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	30,293,755.00	29,053,602.00	29,272,798.00	29,399,716.00
District's Projected Change in LCFF Revenue:		(4.09%)	.75%	.43%
LCFF Revenue Standard		-6.01% to -4.01%	-0.83% to 1.17%	-0.58% to 1.42%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	15,937,091.72	
Second Prior Year (2022-23)	16,984,395.37	17,840,410.84	95.2%
First Prior Year (2023-24)	18,789,790.00	21,686,492.00	86.6%
Historical Average Ratio:			93.2%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve 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):	90.2% to 96.2%	90.2% to 96.2%	90.2% to 96.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	17,328,618.00		
1st Subsequent Year (2025-26)	17,631,043.00	24,628,054.00	71.6%	Not Met
2nd Subsequent Year (2026-27)	17,929,065.00	25,027,209.00	71.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The ratio is not met due to one time funds in the unrestricted budget earmarked for construction projects.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(5.01%)	.17%	.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.01% to 4.99%	-9.83% to 10.17%	-9.58% to 10.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.01% to -0.01%	-4.83% to 5.17%	-4.58% to 5.42%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	5,754,228.00		
Budget Year (2024-25)	2,032,675.00	(64.68%)	Yes
1st Subsequent Year (2025-26)	1,910,016.00	(6.03%)	Yes
2nd Subsequent Year (2026-27)	1,787,358.00	(6.42%)	Yes

Explanation:
(required if Yes)

Federal Revenues decreased due to the end of one-time funds and a projected 10% decrease in all ESSA funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	6,797,826.00		
Budget Year (2024-25)	6,872,336.00	1.10%	Yes
1st Subsequent Year (2025-26)	5,739,497.00	(16.48%)	Yes
2nd Subsequent Year (2026-27)	5,739,496.00	0.00%	No

Explanation:
(required if Yes)

The decrease is due to the end of one-time funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	2,768,897.00		
Budget Year (2024-25)	2,493,192.00	(9.96%)	No
1st Subsequent Year (2025-26)	2,493,192.00	0.00%	No
2nd Subsequent Year (2026-27)	2,493,192.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2023-24)	1,786,947.00		
Budget Year (2024-25)	2,264,187.00	26.71%	Yes
1st Subsequent Year (2025-26)	1,461,844.00	(35.44%)	Yes
2nd Subsequent Year (2026-27)	1,473,566.00	.80%	No

Explanation:
(required if Yes)

The fluctuation in expenditures has to do with the expenditure of one time funds.

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

First Prior Year (2023-24)	7,350,246.00		
Budget Year (2024-25)	5,042,392.00	(31.40%)	Yes
1st Subsequent Year (2025-26)	4,313,066.00	(14.46%)	Yes
2nd Subsequent Year (2026-27)	4,288,536.00	(.57%)	No

Explanation:
(required if Yes)

The fluctuation in expenditures has to do with the expenditure of one time funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2023-24)	15,320,951.00		
Budget Year (2024-25)	11,398,203.00	(25.60%)	Not Met
1st Subsequent Year (2025-26)	10,142,705.00	(11.01%)	Not Met
2nd Subsequent Year (2026-27)	10,020,046.00	(1.21%)	Met

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

First Prior Year (2023-24)	9,137,193.00		
Budget Year (2024-25)	7,306,579.00	(20.03%)	Not Met
1st Subsequent Year (2025-26)	5,774,910.00	(20.96%)	Not Met
2nd Subsequent Year (2026-27)	5,762,102.00	(.22%)	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)

Federal Revenues decreased due to the end of one-time funds and a projected 10% decrease in all ESSA funds.

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

The decrease is due to the end of one-time funds.

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

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

Explanation:

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

The fluctuation in expenditures has to do with the expenditure of one time funds.

Explanation:

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

The fluctuation in expenditures has to do with the expenditure of one time funds.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	38,844,511.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	38,844,511.00	1,165,335.33	1,206,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	966,443.00	0.00	1,410,093.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,894,610.90	16,048,057.93	11,581,956.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	10,861,053.90	16,048,057.93	12,992,049.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	32,253,474.83	37,860,331.13	50,240,206.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	32,253,474.83	37,860,331.13	50,240,206.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	33.7%	42.4%	25.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	11.2%	14.1%	8.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	4,341,161.51	16,323,684.89	N/A	Met
Second Prior Year (2022-23)	5,187,004.03	17,840,410.87	N/A	Met
First Prior Year (2023-24)	(3,087,557.00)	24,923,596.00	12.4%	Not Met
Budget Year (2024-25) (Information only)	1,821,692.00	20,214,443.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Between declining enrollment and the three-year average LCFF funding cliff, OCESD is in a period of deficit spending. Changes are being discussed as to how to correct the trajectory of expenditures.

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

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2021-22)	6,051,991.00	6,551,491.39	N/A	Met
Second Prior Year (2022-23)	7,732,949.00	10,892,652.90	N/A	Met
First Prior Year (2023-24)	13,590,504.00	16,079,656.00	N/A	Met
Budget Year (2024-25) (Information only)	12,992,099.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)
Current Year (2024-25)	16,930,031.00		Met

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	1,802	1,766	1,731
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	40,169,635.00	42,215,986.00	42,550,490.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	40,169,635.00	42,215,986.00	42,550,490.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,205,089.05	1,266,479.58	1,276,514.70
6. Reserve Standard - by Amount			

	(\$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)	1,205,089.05	1,266,479.58	1,276,514.70

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,371,632.00	1,266,480.00	1,276,515.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,442,109.00	10,933,041.00	7,855,161.00
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)	(10.00)	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)	14,813,731.00	12,199,521.00	9,131,676.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	36.88%	28.90%	21.46%
	District's Reserve Standard (Section 10B, Line 7):	1,205,089.05	1,266,479.58	1,276,514.70
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(8,344,430.00)			
Budget Year (2024-25)	(6,870,221.00)	(1,474,209.00)	(17.7%)	Not Met
1st Subsequent Year (2025-26)	(7,092,246.00)	222,025.00	3.2%	Met
2nd Subsequent Year (2026-27)	(7,254,607.00)	162,361.00	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	3,237,104.00			
Budget Year (2024-25)	0.00	(3,237,104.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

Yes

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

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

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

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

Explanation:

(required if NOT met)

One time funds have reduced the current year contributions to Special Education funds from the Unrestricted Budget.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

There was a one-time transfer to Fund 20 in 2023-24

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

HVAC and other construction projects are taking place and delays have pushed expenses into future years.

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Repayment is via the bond repayment schedule.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retirees get their contribution amount from the District at the time of retirement from age 55 to age 65 if they meet a variety of eligibility conditions.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	3,190,220.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	3,190,220.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	180,684.00	194,001.00	189,283.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	238,361.00	238,361.00	238,361.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	180,684.00	194,001.00	189,283.00
d. Number of retirees receiving OPEB benefits	19.00	19.00	19.00

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

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

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

No

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

--

3 Self-Insurance Liabilities

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

4 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	136.4	136.4	134.4	134.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2024-25 is unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:

	End Date:
--	-----------

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--

Oroville City Elementary
Butte County

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

04 61507 000000
Form 01CS
F8B77AH74C(2024-25)

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	137301		
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	1640587	1640587	1640587
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?				
	No			
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	229950	229950	229950
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	115.8	115.8	115.8	115.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2024-25 unsettled.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

 End Date:

--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	13712		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	1371187	1371187	1371187
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	141687	141687	141687
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	15	15	15	15

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

31662

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
241178	241178	241178
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
21000	21000	21000
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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	4,157.00	306,284.00	7,267.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,157.00	306,284.00	7,267.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,052.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,105.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	306,284.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,157.00	306,284.00	7,267.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,157.00	306,284.00	7,267.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,157.00	306,284.00	7,267.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,157.00	306,284.00	7,267.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	3,052.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,052.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	768.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	231.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	68.00	0.00	-100.0%
OPEB, Allocated		3701-3702	37.00	0.00	-100.0%
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			1,105.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	306,284.00	New
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	306,284.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,157.00	306,284.00	7,267.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,157.00	306,284.00	7,267.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,157.00	306,284.00	7,267.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	306,284.00	New
2) Instruction - Related Services	2000-2999		4,157.00	0.00	-100.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,157.00	306,284.00	7,267.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,569,000.00	1,519,000.00	-3.2%
3) Other State Revenue		8300-8599	394,000.00	394,000.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			1,973,000.00	1,923,000.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	638,747.00	616,118.00	-3.5%
3) Employee Benefits		3000-3999	419,466.00	434,989.00	3.7%
4) Books and Supplies		4000-4999	638,042.00	588,042.00	-7.8%
5) Services and Other Operating Expenditures		5000-5999	7,718.00	7,718.00	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	89,480.00	83,331.00	-6.9%
9) TOTAL, EXPENDITURES			1,793,453.00	1,730,198.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			179,547.00	192,802.00	7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			179,547.00	192,802.00	7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	784,566.00	964,113.00	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			784,566.00	964,113.00	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			784,566.00	964,113.00	22.9%
2) Ending Balance, June 30 (E + F1e)			964,113.00	1,156,915.00	20.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	964,113.00	1,156,915.00	20.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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			
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	389,000.00	339,000.00	-12.9%
Donated Food Commodities		8221	1,180,000.00	1,180,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,569,000.00	1,519,000.00	-3.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	394,000.00	394,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			394,000.00	394,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			1,973,000.00	1,923,000.00	-2.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	501,836.00	479,892.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	99,498.00	99,264.00	-0.2%
Clerical, Technical and Office Salaries		2400	37,413.00	36,962.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			638,747.00	616,118.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	154,542.00	155,950.00	0.9%
OASDI/Medicare/Alternative		3301-3302	44,817.00	44,517.00	-0.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	197,319.00	212,064.00	7.5%
Unemployment Insurance		3501-3502	383.00	292.00	-23.8%
Workers' Compensation		3601-3602	14,836.00	14,540.00	-2.0%
OPEB, Allocated		3701-3702	7,556.00	7,613.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13.00	13.00	0.0%
TOTAL, EMPLOYEE BENEFITS			419,466.00	434,989.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	68,042.00	68,042.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.0%
Food		4700	560,000.00	510,000.00	-8.9%
TOTAL, BOOKS AND SUPPLIES			638,042.00	588,042.00	-7.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,068.00	3,068.00	0.0%
Dues and Memberships		5300	150.00	150.00	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	2,000.00	2,000.00	0.0%
Communications		5900	2,500.00	2,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,718.00	7,718.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	89,480.00	83,331.00	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			89,480.00	83,331.00	-6.9%
TOTAL, EXPENDITURES			1,793,453.00	1,730,198.00	-3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,569,000.00	1,519,000.00	-3.2%
3) Other State Revenue		8300-8599	394,000.00	394,000.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			1,973,000.00	1,923,000.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,703,973.00	1,646,867.00	-3.4%
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		89,480.00	83,331.00	-6.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,793,453.00	1,730,198.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			179,547.00	192,802.00	7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			179,547.00	192,802.00	7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	784,566.00	964,113.00	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			784,566.00	964,113.00	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			784,566.00	964,113.00	22.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance			964,113.00	1,156,915.00	20.0%
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	964,113.00	1,156,915.00	20.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	964,113.00	1,156,915.00
Total, Restricted Balance		<u>964,113.00</u>	<u>1,156,915.00</u>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,237,104.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,237,104.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,237,104.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,237,104.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,237,104.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,237,104.00	New
2) Ending Balance, June 30 (E + F1e)			3,237,104.00	3,237,104.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,237,104.00	3,237,104.00	0.0%
Other Post-Employment Benefits	0000	9780	3,237,104.00		
Other Post-Employment Benefits	0000	9780		3,237,104.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,237,104.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,237,104.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,237,104.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,237,104.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,237,104.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,237,104.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,237,104.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,237,104.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,237,104.00	New
2) Ending Balance, June 30 (E + F1e)			3,237,104.00	3,237,104.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,237,104.00	3,237,104.00	0.0%
Other Post-Employment Benefits	0000	9780	3,237,104.00		
Other Post-Employment Benefits	0000	9780		3,237,104.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244,790.00	244,790.00	0.0%
5) TOTAL, REVENUES			244,790.00	244,790.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(255,210.00)	244,790.00	-195.9%
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)			(255,210.00)	244,790.00	-195.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,664,064.00	1,408,854.00	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,064.00	1,408,854.00	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,064.00	1,408,854.00	-15.3%
2) Ending Balance, June 30 (E + F1e)			1,408,854.00	1,653,644.00	17.4%
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	1,408,854.00	1,653,644.00	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	131,284.00	131,284.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,700.00	1,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	111,806.00	111,806.00	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			244,790.00	244,790.00	0.0%
TOTAL, REVENUES			244,790.00	244,790.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			500,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	244,790.00	244,790.00	0.0%
5) TOTAL, REVENUES			244,790.00	244,790.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(255,210.00)	244,790.00	-195.9%
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)			(255,210.00)	244,790.00	-195.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,664,064.00	1,408,854.00	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,064.00	1,408,854.00	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,064.00	1,408,854.00	-15.3%
2) Ending Balance, June 30 (E + F1e)			1,408,854.00	1,653,644.00	17.4%
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	1,408,854.00	1,653,644.00	17.4%
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					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,408,854.00	1,653,644.00
Total, Restricted Balance		1,408,854.00	1,653,644.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			300,000.00	300,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,000.00)	(300,000.00)	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)			(300,000.00)	(300,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,551.00	487,551.00	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,551.00	487,551.00	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,551.00	487,551.00	-38.1%
2) Ending Balance, June 30 (E + F1e)			487,551.00	187,551.00	-61.5%
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					
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	487,551.00	187,551.00	-61.5%
Special Reserve Fund for Capital Outlay Projects	0000	9780	487,551.00		
Special Reserve for Capital Outlay Projects	0000	9780		187,551.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			300,000.00	300,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		300,000.00	300,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			300,000.00	300,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(300,000.00)	(300,000.00)	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)			(300,000.00)	(300,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,551.00	487,551.00	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,551.00	487,551.00	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,551.00	487,551.00	-38.1%
2) Ending Balance, June 30 (E + F1e)			487,551.00	187,551.00	-61.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	487,551.00	187,551.00	-61.5%
Special Reserve Fund for Capital Outlay Projects	0000	9780	487,551.00		
Special Reserve for Capital Outlay Projects	0000	9780		187,551.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	3,500.00	0.0%
4) Other Local Revenue		8600-8799	509,000.00	509,000.00	0.0%
5) TOTAL, REVENUES			512,500.00	512,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	599,350.00	614,350.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			599,350.00	614,350.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,850.00)	(101,850.00)	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)			(86,850.00)	(101,850.00)	17.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,497.00	778,647.00	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,497.00	778,647.00	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,497.00	778,647.00	-10.0%
2) Ending Balance, June 30 (E + F1e)			778,647.00	676,797.00	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	778,647.00	676,797.00	-13.1%
Bond Interest and Redemption Fund	0000	9780	778,647.00		
Bond Interest and Redemption Fund	0000	9780		676,797.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,000.00	2,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,500.00	1,500.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	300,000.00	300,000.00	0.0%
Unsecured Roll		8612	200,000.00	200,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	5,000.00	5,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			509,000.00	509,000.00	0.0%
TOTAL, REVENUES			512,500.00	512,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	590,000.00	605,000.00	2.5%
Bond Interest and Other Service Charges		7434	9,350.00	9,350.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			599,350.00	614,350.00	2.5%
TOTAL, EXPENDITURES			599,350.00	614,350.00	2.5%
INTERFUND TRANSFERS					

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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	3,500.00	0.0%
4) Other Local Revenue		8600-8799	509,000.00	509,000.00	0.0%
5) TOTAL, REVENUES			512,500.00	512,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	599,350.00	614,350.00	2.5%
10) TOTAL, EXPENDITURES			599,350.00	614,350.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(86,850.00)	(101,850.00)	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)			(86,850.00)	(101,850.00)	17.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,497.00	778,647.00	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,497.00	778,647.00	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,497.00	778,647.00	-10.0%
2) Ending Balance, June 30 (E + F1e)			778,647.00	676,797.00	-13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	778,647.00	676,797.00	-13.1%
Bond Interest and Redemption Fund	0000	9780	778,647.00		
Bond Interest and Redemption Fund	0000	9780		676,797.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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